

CITY OF ST. LOUIS, MISSOURI

FISCAL YEAR 2014

ANNUAL OPERATING PLAN



**As Adopted
June 28, 2013**



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CITY OF ST. LOUIS

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Budget Director

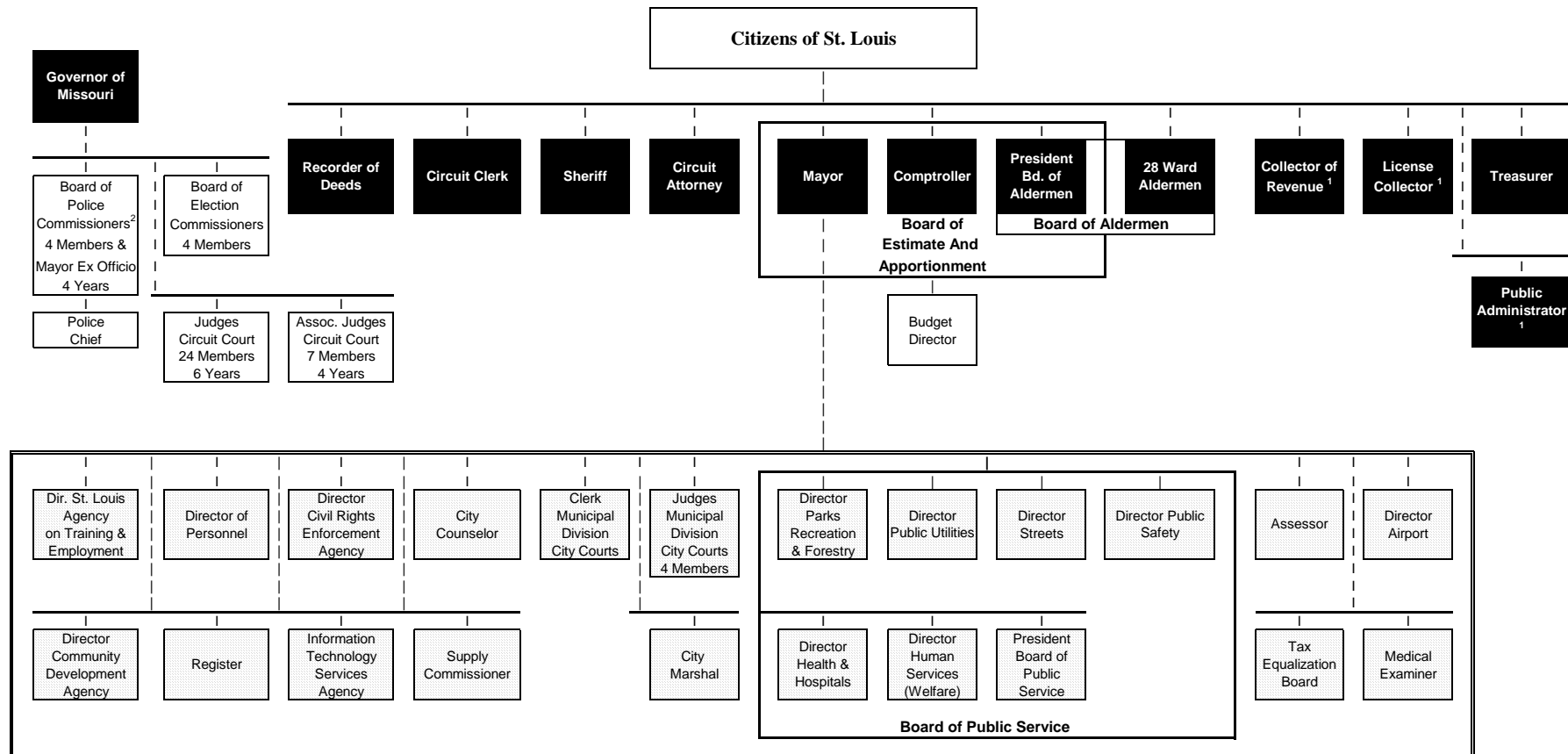
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Special thanks to the Department and Division Heads; Linda Wessels and the entire Multigraph staff for their work on the cover of this document; and Christine Harper and all the Records Retention staff for their work on the reproduction of this document.

Government of the City of St. Louis, Missouri



■ Elective Offices - 4 Years

□ Offices appointed by Mayor

1 Indicates a fee office (not included in general appropriation)

2 Following a voter referendum in 2012 and pending passage of Board Bill #8 Committee Substitute, the Police Dept. will revert to City control under the Dept. of Public Safety effective September 1, 2013



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morrell

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Budget Division, City of St. Louis for its annual budget for the fiscal year beginning July 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



EXECUTIVE SUMMARY

FY2014 ANNUAL OPERATING PLAN

Each annual operating plan has as its primary task the charge of allocating resources in a manner that furthers City government's mission namely to provide safe neighborhoods, attractive parks and recreation, affordable housing, efficient transportation, a citizenry of good health and well being, a vibrant and diverse economy and an effective and efficient government.

The FY2014 Annual Operating Plan, consistent with plans in recent years, is charged with providing the funding necessary to maintain City services at a level that promotes the quality of life expected of its residents, visitors and businesses alike within a pool of resources which remain limited. Revenues in the current fiscal year for the most part continued a trend of restrained growth where employment based tax receipts struggled to keep up with inflation while retail sales activity saw a marked decline following strong growth in the previous fiscal year. An environment in which base revenues grow in the neighborhood of two percent per year presents a special set of challenges when the cost of providing City services and maintaining infrastructure continues to outpace this rate of growth. The City has pursued efforts in recent years to reduce operating expenditures and staffing where possible without impacting key City services. Initiatives to reform the City's pension systems are ongoing and a major part of this overall effort. Meanwhile, funding for maintaining the City's infrastructure remains a challenge and the recent passage of the 3/16 sales tax for park improvements will assist in this area by bolstering the City's funding for capital maintenance in its many regional and neighborhood parks. City services will continue to be provided in a manner which furthers the City's overall mission, however the way in which these services are provided and the revenues from which they are funded will require continual review for alternatives to meet the ongoing funding challenges. The FY2014 Annual Operating Plan is a plan for continuing this effort over the next fiscal year and remains only a part of a longer term effort at achieving a budget that remains both balanced and sustainable for years to come. In the meantime, economic conditions suggest a continuation of the current growth cycle although at a modest pace and with unemployment remaining elevated. The revenue outlook reflects this restrained growth and to meet expenditures, the budget requires a careful allocation of these limited resources. On the expenditure front, the City will continue efforts to contain payroll costs particularly in regard to employee pensions, oversee the coming incorporation of Police operations into a

FY2014 Budget:

	<u>FY13</u>	<u>FY14p</u>
General Fund	\$464.8M	\$479.3M
Special Revenue & Other Funds	277.6M	277.1M
Enterprise Funds	<u>224.3M</u>	<u>228.8M</u>
Total	\$966.7M	\$985.2M

SUMMARY AND OVERVIEW



department of City government and at the same time will provide for increases in certain operating costs necessary for the continuation of City services such as utilities and fleet maintenance. The overall budget will see an additional reduction in the total City workforce as it addresses these issues and continues to meet all of its fixed obligations.

The FY2014 Annual Operating Plan allocates a total of \$985.2M in all funds combined. This amounts to an increase of 1.9% from the previous fiscal year. The City's general fund, which at a proposed \$479.3M, remains the largest component of the budget providing the bulk of City services. This is an overall net increase for the General Fund of 3.1%. The proposed FY2014 budget contains additional reductions of 23 positions through elimination of vacancies and attrition, including a net 12 positions from the General Fund.

REDUCING EXPENDITURES AND FINDING NEW WAYS TO DELIVER CITY SERVICES

Safe Neighborhoods

The total FY2014 budget for the Police Department excluding grants but including pension costs is \$176.8M. The Police Department is the largest component unit of the operating budget and soon will become the largest City department. Over nearly the past 150 years, the Police Department has been controlled by a Board of Police Commissioners appointed by the governor of the state. Following a voter approved referendum in 2012 and pending the passage of City ordinances, the Police Department will revert to City control in FY2014. While it is anticipated that the consolidation of the City's largest department with the rest of City government will produce operational savings over time, in the coming fiscal year at least, some of the same cost drivers will remain a factor. The largest increase in Police costs over the last several years has been pension costs which are set to rise another \$4.4M in FY2014. Combined with the pending expiration of the final installment of ARRA grant funds, which funded a total of 20 Police officers in the current fiscal year, the Department has been challenged to find ways to offset cost increases while minimizing the impact on the uniformed police presence on the street. Reflecting the grant expiration and subsequent loss of 20 officers, the Department will be maintaining its number of authorized uniformed officers at 1,245. Efforts at reducing command level rank assignments should have a positive impact on the number of police officers on the street, however, helping to mitigate the impact on patrol officers. Efforts at legislative reform of the pension system, which will still remain a state function, and ongoing efforts for consolidation following the assumption of local control provide key opportunities for potential savings and alternatives for enhancing funding of the department.

The City Fire Department has faced even greater challenges in recent years as the cost of the firefighter pension system has increased over \$20M in the past ten years and presently consumes nearly a third of the



overall Fire Department budget. The City adopted a pension reform plan in this past fiscal year which would reduce pension costs and bring the system under direct City control. This new plan is currently in litigation. In the meantime, contributions to the existing firefighters' pension system which will decline by approximately \$0.5M due to market performance in the past year, remain budgeted in full. The proposed budget for the Fire Department excluding grants but including pension costs totals \$78.6M. In the current fiscal year, the Fire Department received an additional Staffing for Adequate and Emergency Response (SAFER) grant for the hiring of 20 new firefighters. This new award comes as a similar grant from 2010 is set to expire at the end of the current fiscal year. The 2010 SAFER grant had provided funding for 29 firefighters and coupled with recent changes in scheduling, the Fire Department budget assumes a total uniformed strength of 592 firefighters. This level of strength requires that two companies located in houses containing both a regular company and a hook and ladder remain inoperative on a regular basis. In addition to the pension reform effort, plans for a separate study of public safety services to examine such things as firehouse locations, staffing and consolidations within the Department of Public Safety will proceed in the coming fiscal year.

In other areas of the Department of Public Safety, the Division of Corrections saw inmate population stabilize at just under 1,900 inmates per day at both the MSI and the City Justice Center combined. While staffing levels at the two facilities will remain the same, increases in areas such as prisoner medical costs and facility maintenance continue to put a strain on resources. The FY2014 budget allocates an additional \$450,000 to address these costs.

Attractive Parks and Recreation

The City saw the completion and opening of the City's newest recreation facility in O'Fallon Park in the current fiscal year. Operated by the YMCA in conjunction with the Boys and Girls Club of America, this new recreation facility on the City's north side joins a similar south side facility completed a few years earlier in providing City residents and visitors with an array of new recreational opportunities in state of the art facilities. Both projects were made possible through the 1/8 cent sales tax for local parks funds which provides the funds for financing the debt issued to build the centers as well as funding for operating subsidies of the privately run facilities. In early April, both St. Louis City and County voters approved a new 3/16 cent sales tax for parks and trails improvements. Sixty percent of the local proceeds of the new tax will be allocated to the separate Metropolitan Park and Recreation District for Gateway Arch grounds and other regional park and trail improvements while the remaining forty percent will be allocated to improvements in the City's regional and neighborhood parks. The effective date of the new tax is October 1, 2013 and is projected to generate \$1.4M in capital funds for local park improvements in FY2014. Elsewhere in the Parks Department and despite limited funding, the Parks Division will continue to maintain a two week cutting cycle for its seasonal turf maintenance crews during the crucial portions of the growing season and the Forestry Division which services



vacant lots and buildings will maintain its goal of 4 vacant building and 8 vacant lot rotations from April to September to ensure both the appearance and desirability of these properties throughout the City.

Affordable Housing

As in the previous two fiscal years, the FY2014 budget proposes an Affordable Housing Commission allocation of \$4.5M. This is \$0.5M less than the normal allocation. It is proposed that these funds would be made available for helping meet revenue shortfalls in the Local Use Tax Fund. However, the Affordable Housing budget will be supplemented with an additional appropriation of \$700,000 in existing fund balances thus providing \$5.2M for housing subsidy assistance programs. These funds will also continue to be supplemented with community development block grant funds that will be awarded and appropriated later in the fiscal year.

Efficient Transportation

With the assistance of federal grant funding, work on major street and bridge improvements will be continuing FY2014. It is anticipated that the Tucker Street project roadway will be open by the end of June with the Wellington Bridge nearing completion as well. Design work has started on the Kingshighway Viaduct at Shaw with design and right of way preparation expected to be complete by the end of FY2014. Meanwhile, congestion mitigation and air quality control grant (CMAQ) funds will continue to fund improvements in traffic signal projects, where an additional \$150,000 in capital funds have been allocated as the 20% match of a \$750,000 for a project to replace the "brain" of the intelligent transportation system head located at the Street Department. From an operational standpoint, in the Street Division, an additional \$50,000 has been allocated for salt purchases to help maintain the City's stock pile which was utilized on a number of occasions in the past winter season and the Traffic Division has seen an increase in electric utility costs for street lights of approximately \$160,000. In the past year, the selling price of recyclables has declined significantly, reducing the amount of revenue the Department is expected to generate by over \$100,000. The continued emphasis on recycling, however, is still providing benefits as the Refuse Division has seen a gradual reduction in the volume of municipal solid waste going to the City's transfer station and the budget for waste disposal is expected to drop by close to \$300,000 in FY2014.

Citizenry of Good Health and Well Being

In the past year, the City's Department of Health collaborated with the Regional Health Commission to complete a community health assessment in December, 2012. Data provided from the assessment will be utilized over the next ten years to target health outreach efforts in the community. The Animal Regulation Center moved into a new facility in FY2013 and hired a veterinarian and three veterinary technician positions to provide services at the new location. The Center will continue its partnership with Stray Rescue and Animal House for adoption of stray animals and a reduction in the euthanization rate in the City. The FY2014 budget



includes \$62,000 for rent costs of the new facility. The Health Division will also continue to enforce new food inspection ordinances which expanded the range of inspections to include groceries to reduce the risk of food borne ailments. In the area of Communicable Disease control, the Health Division is in the process of developing a comprehensive HIV Community Planning Group to develop and implement a 5 year prevention plan. The Department also has plans to increase the number of health and wellness presentations to community groups, administer \$320,000 worth of grants related to lead remediation and lead poisoning prevention and seek to increase immunization rates.

Vibrant and Diverse Economy

Economic development remains a crucial element in securing the jobs and business investment necessary to sustain a stable and diverse revenue base. After several years of a slowdown in development activity, new development is again picking up the pace. Saint Louis University's (SLU) Law School will open in August, 2013. SLU invested over \$70 million to renovate an 11 story building and relocate from the current location on their midtown campus to downtown St. Louis. This relocation will add 1,100 students, faculty and staff to downtown and has already generated economic activity in the surrounding blocks in anticipation of the relocation. Barnes Jewish Hospital is building a new administration building and Wexford Science and Technology is rehabbing a building in the CORTEX area, a planned district that will result in over \$2 billion in development over the next 20 years.

Last year saw a number of key retention/expansion and stalled commercial/retail development projects come to life in downtown adding to the more than \$5 billion in investments occurring there since 2000. Hudson's Bay Company, the oldest company in North America, relocated its Information Services center to downtown from Toronto. The major corporations of Peabody and Stifel Nicolaus have invested millions in expanding their headquarters in downtown St. Louis. Entrepreneurship exploded in the City with many new startups and investors in emerging companies in the IT, biotech, and social media fields. Construction began on the \$100 million Phase I portion of Ballpark Village, which will include the flagship Anheuser-Busch Brewhouse and Cardinals Nation. The MX opened with new restaurants and downtown's first movie theater in 20 years in a previously vacant shopping center. The adjacent National Blues Museum's fund-raising accelerated and the museum is slated to open in 2014 as a new, exciting attraction that will bring new tourism business to downtown. Roberts Towers, Mayfair Hotel and Orpheum concert hall were purchased by a Chicago-based developer and plans to revive those projects are underway. Development occurred in City neighborhoods also. Plans moved forward on the conversion of the Carondelet Coke former coke plant into new industrial space. A long-vacant former grocery store in the Lafayette Square neighborhood is being transformed into a new grocery store, fitness center, and other services. In the Dogtown area, a former television station was razed to make way for a new Mercedes Benz dealership relocating to the City. The City is also investing in



itself, with plans to upgrade infrastructure to make downtown “smart,” accessible and user-friendly, a new Mississippi River Bridge, re-design of the Arch grounds, and establishing the North Riverfront Corridor as a new site for business and development along with the major companies already located there, such as Procter & Gamble, Henkel Corp., and Mallinckrodt. The City also approved its first Sustainability Plan, a comprehensive blueprint for achieving even greater success in the City’s economic, social, and environmental quality of life.

Effective and Efficient Government

The effort to provide services both effectively and efficiently is all the more important when operating in an environment of tight budgetary constraints. The FY2014 Annual Operating Plan includes a number of items affecting the overall costs of government as well as efforts to keep these costs in check.

Employee Pay and Benefits

In FY2013, the City provided for merit pay increases of 2% for most employees. This provided the first pay increase for City employees since December, 2008, where in recent years, layoffs and furloughs had been employed to help address budget shortfalls. As the merit pay increases become effective on employee anniversary dates, payroll costs for the fiscal year were effectively higher by a portion of the annual cost or approximately 1%. The full year impact of those increases has been budgeted in FY2014 and will total approximately \$4.5M in all funds. For the general fund, the full year impact will be \$2.5M for an increase of \$1.2M over the current year. While pay negotiations are continuing for the pay plan beginning in FY2014, should another merit increase be approved, it is assumed that departments will absorb the effective 1% of pay impact with the full year’s cost to be incorporated into the budget the following fiscal year. Details for implementation of pay increases are subject to final pay negotiations and approval of a City pay plan. It is assumed that uniformed Police and Fire employees will continue to receive matrix step increases that were unfrozen in FY2013. The impact of the matrix increases alone are estimated at \$1.1M and \$0.4M for Police and Fire budgets respectively. The cost of health insurance for City employees is expected to rise 7% which is an increase of \$2M in all funds of which approximately \$1.3M is in the general fund. Finally, pension costs are budgeted at an increase of \$6.9M in all funds. The increasing cost of pay and benefits, particularly the rise in pension costs and the ongoing effort to contain them will ultimately impact the ability to maintain staffing levels of police, fire and other employees with the impact on particular departments discussed further in this document.

Other Budget Items

Administrative offices in City government will see budgets either flat or slightly lower for the most part with increases restricted to pay and benefit costs discussed above. A number of exceptions in the Finance

SUMMARY AND OVERVIEW



category include liability insurance and sewer utility costs which are paid through the Comptroller's office and are projected to rise collectively by approximately \$100,000. In General Government, the Department of Personnel budget will see a decrease of \$500,000 following promotional testing for the Fire Department that was budgeted for and conducted in the current fiscal year. In County Offices, there will be an approximate \$1.6M in cost reductions to the Election Board as there are no scheduled elections in FY2014. This budget fluctuates from year to year with election schedules.

The City's Equipment Services Division of the Board of Public Service purchases approximately 1.3M gallons of fuel annually to keep City service vehicles running. In FY2013, ESD's fuel costs were budgeted to an internal services fund where costs could be charged to individual departments so as to foster greater incentives for fuel management and conservation. This effort will continue in FY2014. Meanwhile contractual service and repair costs of the City's vehicle fleet continue to rise and an additional \$230,000 has been allocated to address these costs. The Facilities Management Division has continued to oversee the implementation of energy efficiency measures within municipal buildings. Funded mostly with grant funds, these measures have included replacing light fixtures as well as thermostats and other HVAC controls. While utility costs continue to rise as a function of utility rates as well as weather conditions, it is hoped that these efficiency measures will produce net energy savings over the long term.

NEW REVENUES AND SERVICE FEES

Part of the effort to bolster City revenues and maintain a balanced budget has involved a review of the City's fee structure and imposing fees where appropriate to recoup the cost of providing a service or adjusting fees which have not been adjusted for some time. Below is an update on some of the more recent efforts.

Refuse Collection - Update

Unlike many municipalities, the City of St. Louis had not previously charged a service fee for refuse collection. The City provided twice weekly refuse pick-up, a once per week collection of yard waste, a once per month collection of bulk waste and the opportunity for additional trash disposal at the City's refuse transfer station. In FY2011, the City began imposing a collection fee of \$11 per month to recoup the cost of these services as well as to provide funds for an additional \$3M for Citywide recycling and collection enforcement equipment purchases. Most of these purchases have now been completed. It is estimated that revenue from the refuse service fee will total \$14.1M in FY2013 which is down slightly from the previous year. Estimates for FY2014 remain flat.

**EMS Revenues**

The City's Department of Public Safety completed the transfer of the billing function of the Emergency Medical Services division of the Fire Department to a private contractor in the third quarter of FY2012. Under the old system, gross EMS revenues were projected to total \$8.0M. Revised net revenue estimates for FY2013 total \$7.8M which, after taking into account the foregone costs of the collection personnel are slightly better than flat with prior years. The FY2014 budget sets a target for achieving an additional \$1.6M in revenues through intensified collection efforts and/or a review and updating of existing EMS rates.

Other Fees

In FY2013, the City's Building Division revised the rate structure for certificates of inspection with the additional revenue being allocated to lead poisoning prevention efforts. In FY2014, it is estimated that these fees will generate \$420,000 in continued support of these efforts.

SPECIAL REVENUE REALLOCATIONS

Despite some anticipated revenue growth in FY2014 and in addition to the expenditure reductions and new revenues already described, the FY2014 Annual Operating Plan will continue to rely on the reallocation of a number of existing special revenues to offset the budget gap. In many instances, special funds are dedicated to supplement existing general fund services and so faced with a decline in these services, the reallocation of the supplemental revenues becomes a necessity. As in the past fiscal year, some of these reallocations, such as deferral of capital expenditures are intended to be temporary in nature while others may be more long term depending on fiscal circumstances.

Reallocation of Capital Fund Revenues

In the Capital Fund, the ½ cent sales for capital improvements is allocated by ordinance; 50% to Wards, 17% to Major Parks, 10% to Police, 3% to Recreation and 20% to Citywide projects. With only 20% for Citywide projects, the City's general fund contributes to the Capital Fund to meet the remaining balance of debt service obligations on City facilities and equipment. Of the ½ cent capital accounts, both the Citywide and Police accounts, as well as most of the Forest Park sub-account are restricted by fixed debt service commitments. Beginning in FY2011, an effective 25% of the ½ cent ward allocations and the remaining parks and recreation 1/2 cent allocations were reallocated to the Citywide account to offset the general fund's capital obligations. The proposed FY2014 annual operating plan will continue this reallocation of capital funds with respect to the Ward and Recreation accounts of about \$2.5M, while the Parks accounts will continue to receive their full allocations. The remaining ward account allocation total of \$6.0M is a decrease of approximately \$1.2M reflecting a decrease in sales tax revenues received in the current fiscal year.



Reallocation of Affordable Housing and Building Demolition Funds

As previously discussed, the FY2014 budget proposes an Affordable Housing Commission allocation of \$4.5M or \$0.5M less than the normal allocation. These funds will be made available for helping meet previous revenue shortfalls in the Local Use Tax Fund. Similarly, the allocation for Building Demolition is proposed at \$1.5M, a reduction of \$1.5M from the normal allocation which will also be made available to assist with the budget gap. The reduction in available housing funds is to be targeted toward those funds typically allocated for development as opposed to social services networks. It is also proposed that \$500,000 of the \$1.5M in demolition funds be used to support the Building and Demolition fund board-up crews which have experienced a decline in building permit revenue support. Building Demolition funds will also continue to be supplemented with community development block grant funds that will be awarded and appropriated later in the fiscal year.

Other Fund Reallocations

Forest Park capital funds along with the other major City parks will continue to receive full funding allocations in FY2014. The Forest Park Fund which is funded with concessions and other revenues generated in the park, as in recent years will continue to assume utility costs in the Park in the amount of \$610,000 in FY2014. In FY2014, it is also proposed that \$313,085 in crime prevention funds from the ½ Cent Public Safety Sales Tax be utilized to support the Circuit Drug Court effort. This is a decrease of \$22,000 from the current fiscal year. The Drug Court was previously supported both by general revenue and ARRA grant funds which have subsequently expired.

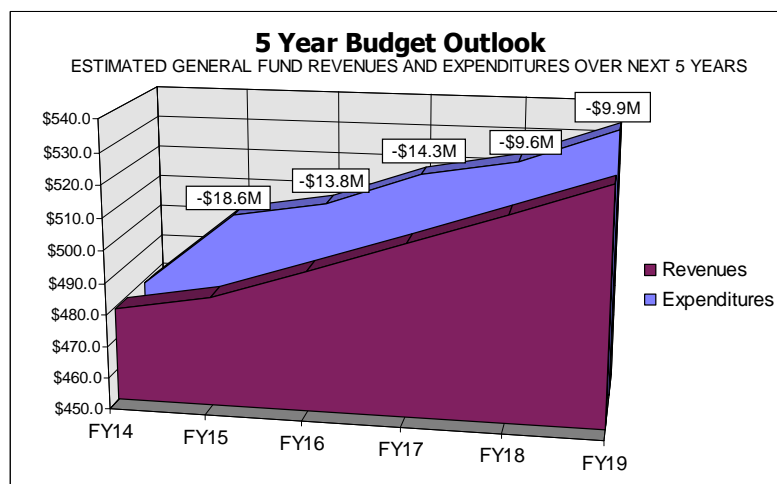
While some of these reallocations that are continuing into FY2014 may be temporary in nature, other steps taken in this FY2014 Annual Operating Plan, including the proposed expenditure reductions in many areas of City government, new and improved ways to deliver certain City services coupled with new sources of revenue will remain essential components of ensuring sustainable and balanced budgets into the future.



BUDGETING OVER THE LONGER TERM

Five Year Projections

There are many variables which can affect budget projections in any given year, let alone five years out, yet for planning purposes it helps to have some sense of direction as to fiscal trends and challenges that may lie ahead. The chart below illustrates a five year projection of revenues and expenditures for the City's general fund. The City's long term growth in general revenues has been in the 2% range and aside from any sudden downturns due to recession can be reasonably be expected to continue this trend. Given that the City is required to have a balanced budget each year, expenditures have also historically followed the trend in revenues. However, this balance between revenues and expenditures has not been achieved without taking extraordinary steps in recent years (e.g. reducing payroll, deferring capital expenditures, reallocating special revenues, etc.). While the need for taking these steps has been driven in part by declines in revenues resulting from recession, with the assumption of modest revenue growth going forward, it is the growth in costs such as employee pensions and health insurance that have far outstripped revenue growth and have been the primary cause of imbalance. The expenditure projections below take into account a minimal across the board inflation assumption of 2%. In addition, five year actuarial cost projections are included for each of the City's three pension systems as well as health insurance costs which have historically increased by approximately 10% per year. Also, going forward, reallocations of special fund revenues are not presumed. Finally, allowances are made for remaining payments on City Wide debt, variances associated with alternating election year costs and the expiration of certain hiring grants. Given the above assumptions the projections indicate an underlying budget gap that will continue with modest improvement throughout the forecast period. While these assumptions and estimates will vary over time and projected gaps in any given year may not be insurmountable, the basic message from this exercise is that a structural budget imbalance remains and will continually need to be addressed.





Addressing The Longer Term Budget Challenges

Some of the notable strategies and current budget initiatives to address structural budget imbalances over the longer term include the following:

Adjusting Fixed Fee Revenues

While most of the City's tax revenues can be expected to grow with the economy, nearly one in five dollars of general revenue is derived from service and license fees that are fixed and do not grow with inflation. This serves as a drag on the overall revenue growth rate and makes it difficult for revenues to keep pace with the costs of providing City services. A continual review and updating of these fixed rates licenses and fees is a necessary part of the long term balancing effort.

Realizing Pension Reforms

The cost of the City's three pension systems, including both contributions to the systems themselves as well as the costs of servicing pension debt, has reached the \$100 million milestone for all funds in the FY2014 budget. While the recent rise in pension costs should begin to stabilize as losses in previous years are fully recognized, these costs will remain high and continue to put pressure on operating budgets for the foreseeable future. As previously discussed, a Firefighter pension reform plan that was adopted in the past year and intended to curb costs of that system is currently in litigation and could provide some budgetary relief in FY2014 and beyond. The Police pension system remains under state legislative authority and while current reforms are proposed, these will remain subject to state legislative approval. It is anticipated that additional reforms to the City's non-uniformed employee retirement system will be required in the future as well.

Implementing Local Control of Police

Pending adoption of appropriate City ordinances, Police Department operations will revert to City control in FY2014. Having previously operated as a separate state controlled entity, there are a number of economies of scale that will offer the potential for operational savings. Any of these potential savings, particularly in the area of support operations can be expected to be identified and implemented over the next several years.

Financing Capital Needs

The increasing costs of building maintenance and equipment repair continue to be a growing burden on operating budgets. While deferral of capital investment is often used as a short-term budget balancing measure, over the longer term the capital needs accumulate and the impact on operations can be acute, (e.g. increasing fleet maintenance costs). While recent strides have been made to address capital needs in the City's parks, Citywide capital requirements far outpace available Capital Fund revenues. Development of a



strategy to address these needs has begun in the past year with the development of a Citywide capital needs inventory. A strategy for financing these capital needs still needs to be developed with options that could include a general obligation bond issue.

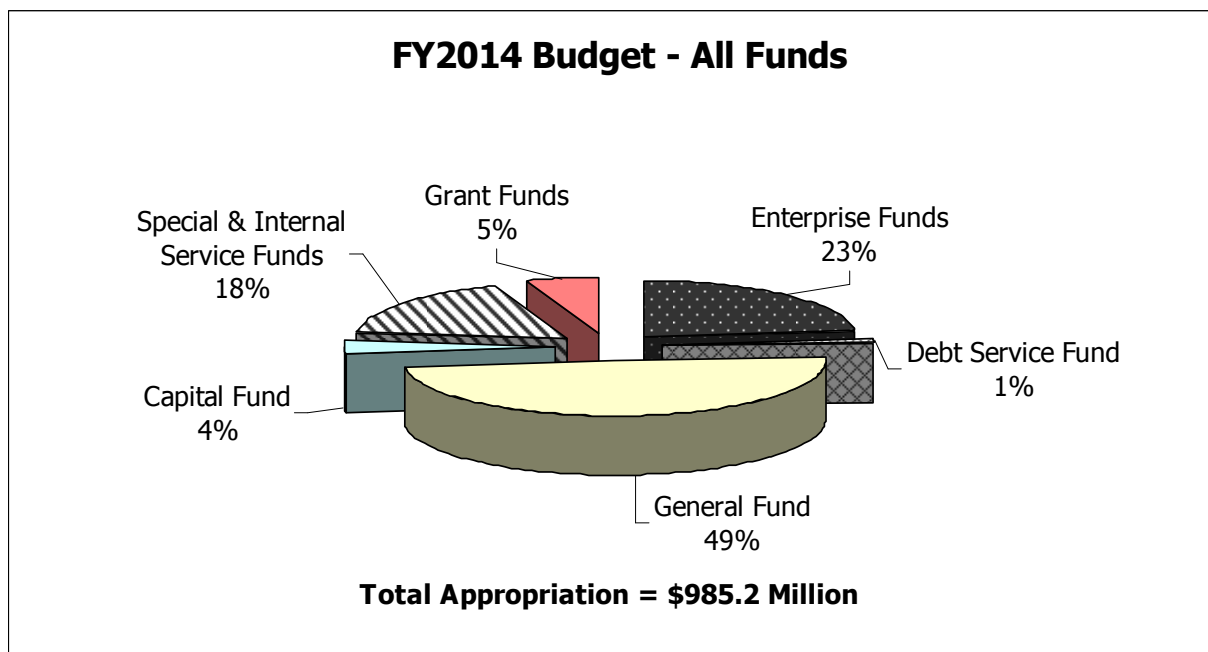
Continuing Restoration of Budget Reserves

The current funding policy is to maintain an unreserved general fund balance of 5% of the budget. During the fiscal crisis, these reserves were utilized to offset budget deficits that occurred in FY2009 and FY2010. Since that time, the City has experienced modest surpluses and is slowing rebuilding its reserves. At \$10.5 million at the end of FY2012, however, the current unreserved fund balance remains at less than half of the target. Continuing to build on reserves is an important step in ensuring that the City is in a position to withstand any potential economic downturns in the future.



FUND GROUPS

The total proposed budget for FY2014 is \$985.2M and is funded by a combination of local tax and fee collections, dedicated funds for enterprise functions and project specific grants. The vast majority of local taxes and fees collected are used in support of general fund activities. The remaining local collections are deposited in special accounts due to legal requirements and are used to augment the services provided by the general fund. These special funds include those containing Local Use Tax proceeds, revenues from gaming operations, the cable television gross receipts tax, the state subsidy for property tax assessment, building demolition, lead abatement and other special funds. In the budget, these amounts are further broken down by departmental activities using specific projects and accounts, with appropriate distinctions being made between operating and capital expenditures.



**GENERAL FUND OPERATIONS**

The general fund budget, in combination with a variety of special funds, supports those recurring activities necessary for the operation of City government. These activities are supported by a combination of revenues derived from taxes, fees, fines and intergovernmental transfer payments. At \$479.3M, the FY2014 general fund budget is the largest of the City funding units. Of this total, the largest allocation under the general fund is for public safety at \$272.2M. Police services including police pension costs amount to \$150.5M. The remaining public safety allocation from the general fund provides for fire protection, pre-trial inmate housing, emergency medical services and various permitting, inspection and neighborhoods stabilization activities. The general fund budget also funds the majority of park and recreation operations at \$21.4M, streets, traffic and refuse collection at \$34.9M, and general government and finance operations at \$29.7M. Functioning as both a City and County the general fund also includes appropriations for the 22nd judicial circuit of Missouri and a number of county office functions for \$55.5M. Debt service payments for large projects funded through lease arrangements are included in the general fund allocation in the amount of \$33.2M. Lease debt payments in FY2014 include the annual lease payments on the Scottrade Center debt and the Convention Center / Stadium and City Justice Center, Civil Courts and Carnahan Courthouse complexes. The remainder of the general fund budget can be categorized as paying for public service engineering services, maintenance and operations of public buildings, and fleet services.

SPECIAL FUND OPERATIONS**Federal and State Grants**

The largest category of special funds is grant funds secured from agencies at both the State and Federal level. These funds are included in the proposed budget in the amount of \$53.9M a 5% decrease from the current year. The largest portion of these grant funds are dedicated to health programs and social service programs administered by the Department of Health and the Department of Human Services respectively. In FY2014, the Department of Human Services will administer a total of \$20.4M in grants related to services for the aging as well as HUD programs to end chronic homelessness. Combined with existing health grants, a total of \$32.9M in grant funds will be allocated for use by these two departments. With the pending expiration of the final installment of ARRA grants from 2009, the Police Department anticipates a reduction through attrition of 20 officers beginning in October of 2013. As previously discussed, the Fire Department will see a 2010 SAFER grant that provided funding for 29 firefighters expire and be replaced in part by a second SAFER grant which will fund a total of 20 firefighters. Public Safety grants overall are estimated to total \$9.3M in FY2014 a decline of \$2.9M from the previous fiscal year. The remaining grant funds support the City's efforts in the provision of job training services through the St. Louis Agency for Training and Employment and provide administrative support for the Law Department and the Community Development Agency.

**OTHER SPECIAL REVENUE FUNDS**

The remaining special fund allocations in the budget come from revenues which are legally required to be accounted for separately from the general fund. This category includes the funds such as the 1/2 Cent Public Safety Sales Tax Fund, and the Employee Pension Trust Fund. Other funds include the Local Use Tax Fund which will provide approximately \$29.8M in revenue in FY2014. Programs funded by the Local Use Tax include public health care services, building demolition, affordable housing development, police services, and neighborhood preservation efforts. In FY2014, the budget will also allocate \$8.0M in revenues from gaming operations which will be used for capital improvements and the safety of the public visiting the riverfront. Special revenue funds also allocated in this budget include the Convention and Tourism fund, Assessment Fund, Communications Fund and other miscellaneous special funds for demolition of condemned buildings, and repair of sewer lines.

Debt Service Fund

The budget allocates \$8.7M in debt service payments on the City's outstanding general obligation debt. At the end of the current fiscal year, the City will have approximately \$35M in general obligation debt outstanding. This outstanding debt relates to issues in 1999 for public safety building improvements and fire engine fleet replacements as well as an additional issue in 2006 targeted for financing matching grants for street and bridge projects as well as floodwall repairs and for public safety communications systems.

Capital Improvements Fund

The Capital Improvements Fund budget allocates \$37.2M in funds dedicated to equipment purchases and capital improvements. The sources of capital funds include a dedicated 1/2 cent sales tax, a portion of a 1/10 cent sales tax dedicated to Metro Parks, a portion of the state gasoline tax, gaming admissions receipts, proceeds from sales of City assets and beginning in FY2014, a portion of the newly adopted 3/16 cent sales tax for park improvements. The Capital Fund budget of \$37.2M, while continuing to defer some capital projects still reflects an increase \$1.2M from the previous year with the majority of these funds allocated toward payments on a variety of lease debt agreements. The capital budget includes a reallocation of \$2.5M in 1/2 cent sales tax funds to offset general fund debt payments on various existing City facilities and will see a decrease of approximately \$0.3M in projected 1/2 cent sales tax receipts as well as \$0.4M in projected negative balances due to sales tax receipts falling short of estimates in FY2013. The addition of the new 3/16 cent sales tax is projected to provide an additional \$1.4M for park improvements in FY2014. The Capital Fund budget does provide for debt service payment in anticipation of a lease purchase agreement estimated at \$12M to replace existing rolling stock and other facility equipment.

**Enterprise Fund Operations**

The City's Water Division and the Airport are operated as enterprise funds in that expenditures related to operations of these departments are funded through revenues generated from their operations. In FY2014, the budgets for these two departments will total \$56.5M and \$172.3M respectively. The Water Division receives its income from the sale of water to residents of the City and recently from the sale of water to other municipalities in the metropolitan area. Approximately 7% of the Water Division's budget or \$3.8M is devoted to retirement of revenue bonds issued for capital improvements to the divisions' two treatment facilities and an upgrade of the supporting infrastructure. With a budget of \$172.3M, the Airport is the City's second largest cost center and is supported entirely by user fees paid by airlines and concessionaires, along with federal funds. Approximately 46% of the airport's budget is devoted to debt service payments on revenue bonds for Airport expansion and to facilitate repair and maintenance of the runways and terminals. The remaining budget amounts provide for the administration and daily operations of both the Airport and Water Division.

Internal Service Funds

The City's internal service funds are funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies. These include the City's mailroom and employee health benefits fund. Appropriations for these funds total \$0.9M and \$44.7M respectively. FY2014 will mark the second year of a new internal service fund for allocating the costs of fuel purchased by the City's Equipment Services Division to the various user departments. Total fuel costs are projected to total \$4.4M.

SUMMARY

In summary, the total budget appropriation for FY2014 is \$985.2M, a 1.9% increase compared to the previous fiscal year. The General Fund which serves as the main operating fund for funding major City services totals \$479.3M. This represents about 49% of the total amount or just under half of the total budget. City general funds are supplemented by a total of \$53.9M in grants from State and Federal Sources. The remainder of the budget comes from a variety of special and enterprise funds maintained by the City in compliance with ordinances or agreements. The FY2014 Annual Operating Plan is a continued effort to adequately allocate the resources necessary to maintain the City's many service needs. In an often challenging economic environment, these efforts in recent years have included cost reductions across most departments of City government, new and improved ways of delivering City services, new revenue proposals as well as reallocations of existing sources of revenue. In continuing these steps, the FY2014 Annual Operating Plan is emphasizing the preservation of core City services deemed most essential to residents, visitors and businesses alike and that the City's mission of pursuing and ensuring a high quality of life remains sustainable in the years to come.



FY2014 Annual Operating Plan Highlights

- \$3.1M increase for full year impact of exiting merit pay increases for City employees from all funds plus \$1.1M and \$0.4M respectively for matrix step increases for uniformed Police and firefighters
- Police Dept. uniform strength to total 1,245 officers; Dept. to minimize impact of hiring grant loss with reorganization of command ranks and to help offset \$4.4M increase in pension costs
- Fire Department new SAFER grant for 20 firefighters to nearly offset loss of 29 from earlier grant; uniformed positions, at 592 still requiring closure of two companies in stations housing two.
- \$3.4M increase in contributions to the Employee Retirement System
- \$1.9M increase in costs of employee health insurance for a rise of 7%
- \$500,000 decrease in the Department of Personnel following Fire Department promotional testing in the previous year
- \$1.5M decrease in costs of the Election Board due to no scheduled elections in FY2014
- \$160,000 increase in Traffic Division for street light and traffic signal utility costs
- \$50,000 increase in Street Division for salt supply purchases
- \$300,000 reduction in anticipated waste tipping fee costs of the Refuse Division
- \$400,000 increase in contractual medical costs of Corrections Division to accommodate average daily inmate population of 1,900 at City's two detention facilities
- \$2.5M in reallocated ½ cent capital revenues to offset citywide capital debt service costs
- Capital improvements budget of \$37.2M an increase of \$1.2M from previous fiscal year
- Continued reallocation of \$0.5M in Affordable Housing and \$1.5M in Building Demolition funds to assist in bridging budget gap.
- \$80,000 net increase in utility costs for City buildings in the Facilities Management Division
- \$230,000 increase in fleet maintenance and repair contracts and supplies of Equipment Services Division
- Net decrease of 23 positions in all funds



BUDGET FORMAT

The remainder of this budget document is divided into the following sections:

Budget Overview: This section provides a more detailed discussion of the City's projected revenues and expenditures. The discussion includes an overall economic outlook for the City and includes summary tables illustrating projected revenues and appropriations for all funds. Also included is information regarding the City budget process, vision and goals.

Department and Program Budgets: This section is divided by major City departments. Each department begins with a summary of budget statistics and is followed by division and program budgets within each department.

The division and program budgets are presented in a format that contains narrative information about respective programs and identifies outputs and projected performance levels.

Capital Improvements: The City's FY2014 Capital Budget and Capital Improvement Plan are presented in this section. A detailed discussion of the five-year plan and description for each capital project are being submitted under a separate cover.

Appendix: The appendix includes supplemental information about the City and its budget including debt issues, trends in personnel, etc. A glossary of key terms and acronyms is provided for the convenience of readers. Also included are selected demographic, social and economic statistics and indicators.



BUDGET OVERVIEW

FY2014 ANNUAL OPERATING PLAN

This section presents summary information on the FY2014 Annual Operating Plan for the City of St. Louis. The discussion that follows describes the economic outlook for the City and region in the context of both the national and state perspective and presents a comprehensive review of the general operating fund budget as well as for enterprise and special revenue funds. Also presented in this section are summary tables of sources and uses of funds for all fund groups and descriptions of the major sources of revenue for FY2014.

ECONOMIC OUTLOOK

U. S. Economic Outlook

The U.S. Bureau of Economic Analysis reported an increase in the annual rate of growth of the real gross domestic product of 2.2% for the 2012 calendar year. This increase in the past year was attributed to growth in personal consumption expenditures, nonresidential fixed investment, exports, and an up tick in residential investment offset in part by a decline in government spending. Growth in the fourth quarter of the year was at 0.4% and although modest, sustains a pattern of growth that has continued since the fourth quarter of 2009. The Bureau of Labor Statistics meanwhile reported that non-farm payroll employment increased by

Key Economic Indicators

Change in U.S. GDP 2012 **+2.2%**

Change in CPI 12 mos. ending February, 2013 **+2.0%**

Unemployment	
U.S. (Mar'13)	7.6%
Missouri (Feb'13p)	6.7%
City (Jan'13p)	8.9%

Source: U.S. Bureau of Labor Statistics

88,000 jobs in March, 2013, which was a decline from the pace of previous months, and that the national unemployment rate has declined to 7.6%. This has been a gradual improvement over the past year or so, but remains high by historical standards and some of the improvement can be attributable to recent declines in the size of the workforce. As to economic outlook, recent comments by the Federal Reserve suggest an expectation that the U.S. economy will remain on a "slow growth track". The housing market which was a

proved a serious drag on growth in recent years has improved and the level of household debt has also declined, both positive factors. Corporate profits remain at or near all time highs and new developments in the energy industry should continue to fuel energy intensive manufacturing. On the other hand, continued reductions in spending by state and local governments and risks from global financial markets have contributed to levels of uncertainty and hampered economic growth. Most economic forecasts project that the economy will continue the slow growth pattern over the next year with GDP rising nearly 2% in 2013 and accelerating to



between 2.5%-3% by 2014. Unemployment is generally projected to continue slow but gradual improvement with the rate of inflation remaining below 2% per year.

Missouri Economic Outlook

The State of Missouri cited payroll data indicating a net gain of 40,000 jobs for the 12 month period ending in December, 2012 and that unemployment claims had fallen to pre-recession levels. While household data was suggested to indicate greater gains, the underlying message was that the recent years' trend of job losses had been reversed although gains were coming at a slow pace. The Bureau of Labor Statistics reports the state's unemployment rate for February, 2013 at 6.7% down 0.4 percent from the same time last year and now under the national rate which for March was 7.6%. The growth in personal income was reported to be slowing somewhat in the third quarter but exports continued to be a bright spot. Economic activity for the state is projected to increase more steadily over the next eighteen months, with continued growth from durable goods producers and slow but steady improvement in job growth going into 2013.

City of St. Louis as Economic Center

The City of St. Louis is at the core of an eleven county metropolitan area covering parts of both Missouri and Illinois, and as such is the employment and entertainment center of an area containing a population of 2.8M residents. It is also the office center of the region with over 24 million square feet of office space. The metropolitan area and the City are major industrial centers in the Eastern Missouri - Southwestern Illinois area with a broad range of industries. Although the distribution of jobs across industry sectors has resulted in a decline in the City's share, the City remains a significant source of employment in the region with nearly 20% of all the jobs. In spite of the economic climate, new investment is still occurring in the City.

Saint Louis University's (SLU) Law School will open in August, 2013. SLU invested over \$70 million to renovate an 11 story building and relocate from the current location on their midtown campus to downtown St. Louis. This relocation will add 1,100 students, faculty and staff to downtown and has already generated economic activity in the surrounding blocks in anticipation of the relocation. Barnes Jewish Hospital is building a new administration building and Wexford Science and Technology is rehabbing a building in the CORTEX area, a planned district that will result in over \$2 billion in development over the next 20 years.

Last year saw a number of key retention/expansion and stalled commercial/retail development projects come to life in downtown adding to the more than \$5 billion in investments occurring there since 2000. Hudson's Bay Company, the oldest company in North America, relocated its Information Services center to downtown from Toronto. The major corporations of Peabody and Stifel Nicolaus have invested millions in expanding their headquarters in downtown St. Louis. Entrepreneurship exploded in the City with many new startups and



investors in emerging companies in the IT, biotech, and social media fields. Construction began on the \$100 million Phase I portion of Ballpark Village, which will include the flagship Anheuser-Busch Brewhouse and Cardinals Nation. The MX opened with new restaurants and downtown's first movie theater in 20 years in a previously vacant shopping center. The adjacent National Blues Museum's fund-raising accelerated and the museum is slated to open in 2014 as a new, exciting attraction that will bring new tourism business to downtown. Roberts Towers, Mayfair Hotel and Orpheum concert hall were purchased by a Chicago-based developer and plans to revive those projects are underway. Development occurred in City neighborhoods also.

Plans moved forward on the conversion of the Carondelet Coke former coke plant into new industrial space. A long-vacant former grocery store in the Lafayette Square neighborhood is being transformed into a new grocery store, fitness center, and other services. In the Dogtown area, a former television station was razed to make way for a new Mercedes Benz dealership relocating to the City. The City is also investing in itself, with plans to upgrade infrastructure to make downtown "smart," accessible and user-friendly, a new Mississippi River Bridge, re-design of the Arch grounds, and establishing the North Riverfront Corridor as a new site for business and development along with the major companies already located there, such as Procter & Gamble, Henkel Corp., and Mallinckrodt. The City also approved its first Sustainability Plan, a comprehensive blueprint for achieving even greater success in the City's economic, social, and environmental quality of life.

City Economic Outlook

The Eighth District of the Federal Reserve located in St. Louis reported in March that economic activity expanded at a "moderate pace" in the district since the last report. Retail sales were reported as up in the quarter compared to the prior year with auto sales producing mixed results. Improvements were also cited in both residential and commercial real estate market conditions. Reports for wages and employment levels as well as prices were either unchanged or increased for a majority of respondents. The unemployment rate in the City as reported by the Bureau of Labor Statistics was at a seasonally unadjusted 8.9% in January, 2013 or about 0.8% lower than the same time a year ago. The number of jobs and the rate of unemployment is expected to show continued although slow improvement as the national job picture also improves. Retail sales as indicated by sales tax receipts have actually declined in the past fiscal year, with negative prior year comparisons due to such events as major league baseball's World Series in the fall of 2011 year as well as a return to a more normal winter season in the first quarter of 2013. Sales tax receipts have declined over 4% through the fiscal third quarter. Meanwhile, payroll spending showed continued growth but at the modest pace of 1.8% through the third quarter of FY2013. It is anticipated that the City will continue to participate in the current economic growth cycle, however employment growth and improvements in housing and building activity are expected to occur at a slow and gradual pace.



GENERAL FUND OVERVIEW

Sources of Funds

General fund revenues for FY2014 are forecast at \$479.3M, an increase of 2.4% over the current year's revised estimate of \$468.2M. Revenue growth projections for most major tax sources are expected to grow collectively by approximately 1.6% with these revenues supplemented by increases in departmental receipts and one time sources. Major revenues such as the Earnings tax, are projected to maintain underlying growth of approximately 2%. Sales tax receipts, after declining this past fiscal year due to unfavorable events in comparison to the prior year are expected to return to form and increase 1%. Other revenues, such as property tax receipts are projected to show only typically minor gains after recovering from declines due to a lower base in FY2013. Most franchise utility taxes and departmental receipts are projected to increase approximately 2.6% collectively. These estimates reflect an assumption of continued growth in the national and local economies although at the previously described slow pace.

Earnings and Payroll Tax

The Earnings tax, the largest single revenue producer, has remained in positive territory throughout the past fiscal year but growth has remained muted. Individual withholding taxes were up 1.3% through third quarter of FY2013, suggesting that payrolls while growing are still struggling to keep up with the rate of inflation. Corporate receipts, on the other hand have continued to show healthy growth. These receipts which represent about 15% of total earnings tax revenues were up 10% through the third quarter. Changes in processing times and the fact that most corporate returns are filed in the fiscal fourth quarter will create some variability in these results. The underlying theme however is that while corporate results continue to be strong, this trend has yet to translated into corresponding improvements in employment. The Payroll tax, with a slightly different base that is more heavily weighted toward the private sector, has shown somewhat stronger growth of about 4% through the end of the third quarter, with growth expected to more closely follow the earnings tax trend in FY2014.

In November, 2010, voters in the State of Missouri approved a proposition requiring that those cities in the state with an existing earnings tax submit the tax to a retention vote every five years. If not successfully passed, the earnings tax would be phased out over a ten year period. City voters approved the first of these retention votes in April, 2011 with an 88% approval rate.

Property Tax

After a decline in the previous fiscal year due largely to adjustments to downward assessed valuations, City property tax receipts recovered in FY2013 with receipts from both real and personal property up 4.2% and



8.6% respectively through the third quarter of FY2013. Much of this increase in revenues is due to payment on delinquent taxes and estimates for FY2014 are projecting growth to be more typical in the range of 1.6%. 2013 is a reassessment year valuations are expected to decline in the 4% range. While the City's property tax levy remains below its statutory limit and thus it can continue to be adjusted to make up for declines in valuation, continued delays in the recovery to the real estate market may serve as a constraint on growth in property tax receipts.

Sales Tax

Sales tax receipts had declined 4% through the third quarter of FY2013. While the sales tax has not been by historical standards a strong growing source of revenue, the FY2013 performance is somewhat explained by one time events in the previous year that made the current year's comparison unfavorable. Historically, the sales tax has consistently been more vulnerable to declines in economic activity and the long term growth rate has remained at or below 1% per year. The sales tax estimates for FY2014 assume underlying growth to revert to the norm of about 1% for the year.

Intergovernmental Revenues

The City receives certain revenues from the state of Missouri based on formulas which take into account the City's population as a percent of the state total. With a decline in the last census, the new calculation for distributing state gasoline taxes and vehicle sales taxes has resulted in declines in revenue from each of these sources. In FY2013, the full impact of these new calculations was realized with gasoline tax and auto sales tax distributions expected to decline by \$800,000 and \$200,000 respectively from the prior year. Receipts for FY2014 are projected to stabilize and show only modest growth from the new lower base. Receipts from the state for prisoner reimbursements increased to \$5.8M in FY2013 an increase of \$1.1M for the year and are expected to remain close to that level in FY2014. These revenues are based on the current state reimbursement rate of \$19.58 per day which remains far less than the actual cost of holding inmates at the City's two detention facilities. Inmate census populations at the City's detention facilities are expected to remain flat at approximately 1,900.

Franchise Utility Taxes

The largest tax of the franchise tax category is the tax on gross receipts from sales of electricity. In FY2013, following a third successive season where cooling degree days remained elevated and following a rate increase in January, receipts were on track to rise 3.3% for the fiscal year. Receipts are projected to increase 3% in FY2014. Natural gas tax receipts, which had declined in previous years along with rates along and a succession of mild winters, showed a healthy recovery in FY2013, rising 7.6% through the end of the third quarter. These results reflect more of a return to a normal winter season. Receipts are projected to rise over 2.5% in the



coming fiscal year. Revenues from the gross receipts tax on telecommunications were boosted in FY2013 with a release of \$1.1M from a previously restricted escrow account. Even with this release, total receipts for the current fiscal year are expected to rise only 1.7% with projections for FY2014 to remain flat after adjusting for the one-time release. Gross receipts revenues from sales of water in FY2014 are expected to show a slight decline in the coming fiscal year while Airport gross receipts tax payments are projected to grow 2.6%.

Tourism and Amusement Taxes

Both restaurant and hotel tax receipt totals have both shown very little growth in the past fiscal year. Restaurant tax receipts were down 0.9% through the third quarter of the fiscal year with hotel tax receipts rising by 1.3% over the same period. Some of the same factors contributing to unfavorable year over year comparisons in sales tax receipts may also be a factor in this tax category. Projections for FY2014 have restaurant and hotel tax receipts rising 2.5% and 1.5% respectively. An additional \$1.2M in receipts that have accumulated in the Convention and Tourism and Sports Facility trust funds from hotel and restaurant receipts over past years will also be transferred into general revenue. Amusement tax revenues were down by nearly 6% through the third quarter due mainly to the reduction of one home game in the NFL Rams prior season. With a rise in ticket prices and a resumption of a full home schedule in the coming season, FY2014 amusement tax receipts are projected to increase nearly 15% to a total of \$1.9M.

Other License Fees

Cigarette taxes which have a historical trend of decline had actually increased 6.5% through the third quarter of FY2013. Projections for FY2014 however are expected to revert to trend with receipts projected to decline 1% to a total of just under \$1.6M. The largest category of license fees remains the graduated business license (GBL). The previous fiscal year saw GBL receipts post a modest recovery rising \$300,000 to a total of \$7.3M. Receipts to date in FY2013 however have shown declines. Given the timing of receipts, mostly in May and June, results for the current fiscal year are somewhat tentative. Estimated receipts for FY2014 are expected to remain close to flat at \$7.3M.

Departmental Receipts

Revenues derived from service fees and fines collected by various City Departments were up approximately 8.5% through the third quarter of FY2013 helped in part by the release of \$2.2M in City Court revenues that had accrued in the prior year but were released in the first quarter of FY2013. In FY2014, departmental receipts are projected to increase by 3.5% led in part by an estimated \$1.9M in accumulated Circuit Court fees which are in the process of being released from the Circuit Clerks office. With some improvement in building and construction and a number of new commercial developments, building permit revenue is expected to total \$3.6M which is \$1.4M higher than two fiscal years ago. In the current fiscal year, the EMS billing operation



was shifted to a private contractor. Collections year to date have seen only a slight improvement. FY2014 estimates assume that intensified collection efforts and/or a review and update of current EMS rate schedules will result in an additional \$1.6M in revenue. An important component of the effort to address previously projected budget gaps is the ongoing need to review the existing fees that departments charge for various City services. Since these fees do not necessarily grow with inflation, over time they are prone to fall behind the costs of providing the services they are designed to capture. It will be necessary from time to time to update the City's fee structure so that these services remain adequately supported in the future.

USES OF FUNDS

The FY2014 general fund budget is proposed at \$479.3M, an increase of 3.1% from the budget for FY2013. The following are some of the highlights of the proposed general fund budget and methods for addressing the required balance between revenues and expenditures.

Employee Pay and Benefits

Approximately 75% of the general fund budget is related to salary and benefit costs of employees. Budgets in recent years have necessarily included reductions in the City workforce as well as measures to offset the rising costs of pensions and other benefits. The FY2014 proposed general fund budget maintains staffing for most City departments with a few exceptions at current year levels. Overall, the number of positions will see a net reduction of 12 positions. The budget will also accommodate increases in the costs of pensions and health benefits as well as the full year impact of 2% merit pay increases from the previous year for City employees and matrix step increases in salaries for police and firefighters. In FY2014, health insurance costs are projected to rise 7% or approximately \$1.2M and the general fund share of the costs of the City's three pension systems will increase by a total of \$5.8M. There have been several proposals to address the rising pension costs in particular. In the current fiscal year, the City adopted a pension reform plan for firefighters that would reduce pension costs and bring the system under direct City control. Likewise, the Police Retirement System, which is seeing the largest increase of the three systems in FY2014, is proposing a series of legislative changes at the state level, where control of the present PRS remains. Until final resolution of both of these pension issues, requested contributions to the existing FRS and PRS remain budgeted in full.

Police and Public Safety

The Police Department and other departments of Public Safety represent about 57% of the total general fund budget. The Police Department at \$150.5M in operating and pension costs represents approximately 31% of the general fund budget and is the largest component unit of Public Safety. In FY2014, the Police Department will see the end of the final portion of a hiring grant that began with the American Recovery and Reinvestment



Act (ARRA) of 2009. The last portion of these grant hiring funds for 20 officers will expire in July of 2013. As a result, it is anticipated that the Police Department will maintain its uniformed strength at 1,245 officers in the next fiscal year reflecting this grant fund decrease. The Fire Department will be entering the first full year of funding for a 2011 Staffing for Adequate Fire and Emergency Response (SAFER) grant, which will provide \$1.6M in funding for 20 firefighters over the next fiscal year. At the same time, a similar 2010 SAFER grant which funded 29 firefighters will expire and the FY2014 budget will assume this difference in staffing. With recent changes in scheduling, the Fire Department budget assumes a total uniformed strength of 592 firefighters. This level of strength requires that two companies located in houses containing both a regular company and a hook and ladder remain inoperative on a regular basis. In addition to the previously discussed pension reform effort, plans for a separate study of public safety services to examine such things as firehouse locations, staffing and consolidations within the Department of Public Safety will proceed in the coming fiscal year.

In other areas of the Department of Public Safety, the Division of Corrections saw inmate population stabilize at just under 1,900 inmates per day at both the MSI and the City Justice Center combined. While staffing levels at the two facilities will remain the same, increases in areas such as prisoner medical costs and facility maintenance continue to put a strain on resources. The FY2014 budget allocates an additional \$450,000 to address these costs.

Judicial Offices and County Offices

With no elections scheduled in the next fiscal year, the major budget reduction in the County offices will be the decrease in the Board of Elections budget, which will decline by approximately \$1.5M. The Circuit Court offices including Juvenile Detention will rise a modest 1.3% with the reduction of one position at the Juvenile Division.

As a means for reducing the cost to general revenue, funding of \$313,085 for the Circuit Drug Court will be provided through crime prevention funds from the Public Safety Sales Tax. This represents a decrease of \$22,000 when compared to the FY 2013 subsidy from this fund.

City Wide Accounts

City-Wide Accounts refers to those items that are not department specific. These include payments for debt service on the outstanding debt of the City's convention center as well as payments to the Capital fund for other existing lease debt obligations. With the assistance of continued reallocations in ½ cent sales tax revenues within the capital fund as well as other revenue sources the City's general fund debt obligations which would otherwise have increased by approximately \$7.1M, will rise a still significant \$4.6M to a total of \$33.2M in FY2014. Also in Citywide Accounts, \$75,000 has been budgeted as the City's share of the cost of a



region wide disparity study that may lead to a more uniform implementation of minority and women-owned business programs in the region

Parks Department

In the Department of Parks, Recreation and Forestry, the number of full time positions will remain the same as the current fiscal year. The Forestry Divisions plans to maintain its schedule of service rotations for vacant building and lots to 4 and 8 respectively during the growing season subject growing season conditions. Parks Division maintenance schedules will likewise remains unchanged. The City's subsidy toward Tower Grove Park has remained unchanged at \$700,000. In FY2014, the Parks Department will be overseeing capital improvements funded from the ½ cent sales tax, Metro Parks sales tax and the new 3/16 sales tax approved by voters in April.

Street Department

In FY2014, an additional \$50,000 has been allocated for salt purchases to help maintain the City's stock pile which was utilized on a number of occasions in the past winter season and the Traffic Division has seen an increase in electric utility costs for street lights of approximately \$160,000. In the past year, the selling price of recyclables has declined significantly, reducing the amount of revenue the Department is expected to generate by over \$100,000. The continued emphasis on recycling, however, is still providing benefits as the Refuse Division has seen a gradual reduction in the volume of municipal solid waste going to the City's transfer station and the budget for waste disposal is expected to drop by close to \$300,000 in FY2014.

Health and Human Services

The Health and Human Services departments are funded primarily with local use tax special revenues and grant funds and thus do not represent a significant portion of the general fund budget.

Board of Public Service

The Board of Public Service has responsibility for providing engineering services as well as maintaining and servicing the City's public buildings and rolling stock fleet. The City's Equipment Services Division of the Board of Public Service purchases approximately 1.3M gallons of fuel annually to keep City service vehicles running. In FY2013, ESD's fuel costs were budgeted to an internal services fund where costs could be charged to individual departments so as to foster greater incentives for fuel management and conservation. This effort will continue in FY2014. Meanwhile contractual service and repair costs of the City's vehicle continue to rise and an additional \$230,000 has been allocated to address these costs. The Facilities Management Division has continued to oversee the implementation of energy efficiency measures within municipal buildings. Funded mostly with grant funds, these measures have included replacing light fixtures as well as thermostats and



other HVAC controls. While utility costs continue to rise as a function of utility rates as well as weather conditions, it is hoped that these efficiency measures will produce net energy savings over the long term.

General Government and Finance

Administrative offices in City government will see budgets either flat or slightly lower for the most part with increases restricted to pay and benefit costs discussed above. A number of exceptions in the Finance category include liability insurance and sewer utility costs which are paid through the Comptroller's office and are projected to rise collectively by approximately \$100,000. In General Government, the Department of Personnel budget will see a decrease of \$500,000 following promotional testing for the Fire Department that was budgeted for and conducted in the current fiscal year.

These efforts of expenditure reductions and targeted investments as well as the utilization of new sources of revenue and revenue reallocations contained within this annual operating plan are designed to produce a general fund budget that while preserving core City services remains balanced both in the next fiscal year as well as into the future.

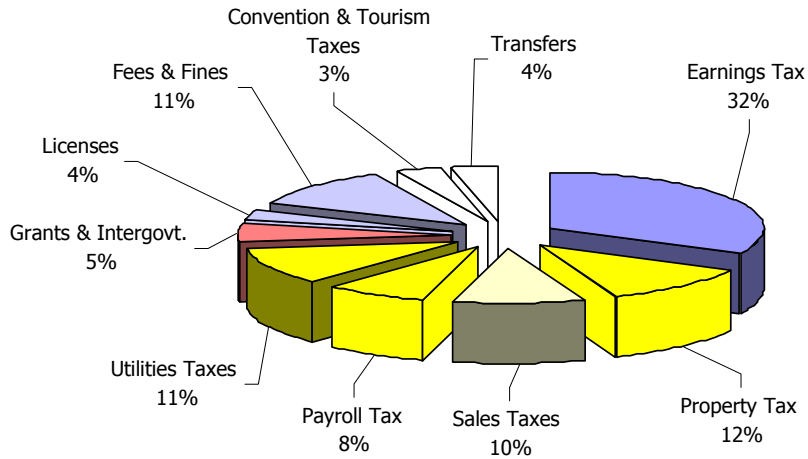


FY2014 General Fund Budget Highlights

- \$1.2M increase to reflect the full year impact of 2% merit pay increases for City employees plus \$1.1M and \$0.4M respectively for matrix step increases for uniformed Police and firefighters
- Police Dept. uniform strength to total 1,245 officers; Dept. to minimize impact of hiring grant loss with reorganization of command ranks and to help offset \$4.4M increase in pension costs
- Fire Department new SAFER grant for 20 firefighters to nearly offset loss of 29 from earlier grant; uniformed positions, at 592 still requiring closure of two companies in stations housing two.
- \$2.2M increase in contributions to the Employee Retirement System
- \$1.2M increase in costs of employee health insurance for a rise of 7%
- \$4.6M increase in debt service payments through City Wide Accounts
- \$500,000 decrease in the Department of Personnel following Fire Department promotional testing in the previous year
- \$75,000 in City Wide Accounts to pay the City's share in costs of a region wide disparity study
- \$1.5M decrease in costs of the Election Board due to no scheduled elections in FY2014
- \$160,000 increase in Traffic Division for street light and traffic signal utility costs
- \$50,000 increase in Street Division for salt supply purchases
- \$300,000 reduction in anticipated waste tipping fee costs of the Refuse Division
- \$400,000 increase in contractual medical costs of Corrections Division to accommodate average daily inmate population of 1,900 at City's two detention facilities
- \$80,000 net increase in utility costs for City buildings in the Facilities Management Division
- \$230,000 increase in fleet maintenance and repair contracts and supplies of Equipment Services Division
- Net decrease of 12 positions in the general fund

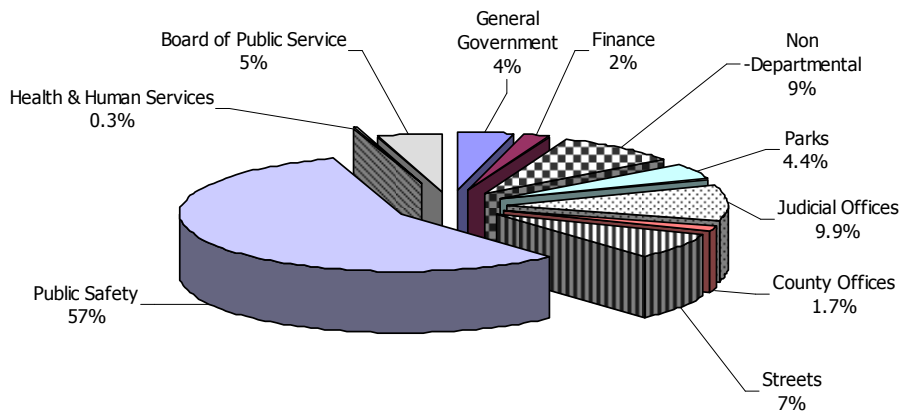


FY2014 General Fund Revenues



Total General Fund Revenues = \$479.3 Million

FY2014 General Fund Budget by Department



Total General Fund Budget = \$479.3 Million



PROJECTED OPERATING RESULTS

GENERAL FUND

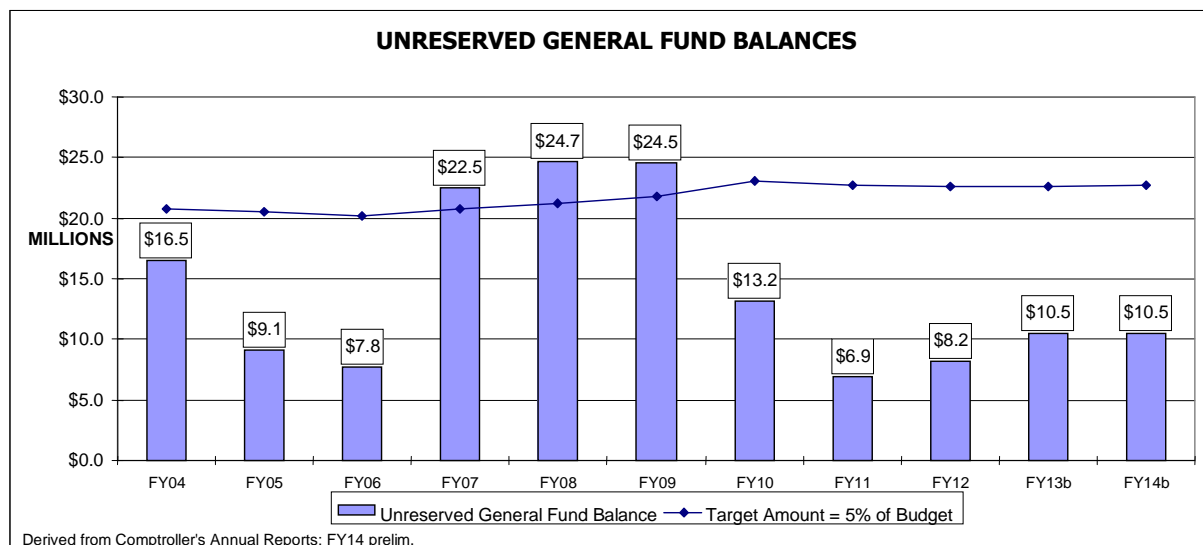
The adjacent table presents the projected general fund operating results for FY2014. The proposed general fund appropriation is balanced at \$479.3M and does not rely on any draws from the unreserved general fund balance. In recent years due to budget shortfalls, the unreserved balance has fallen below its target amount of 5% of the budget. A low unreserved balance makes the budget particularly susceptible to economic downturns. Current fiscal policy provides that ½ of any surplus at the end of the fiscal year be allocated to the Capital Improvements Fund with the remainder to be

FY2014

General Fund Projected Operating Results

Estimated Revenue	\$479,313,450
General Fund Appropriation	479,308,266
Operating Balance	<u>\$ 5,184</u>

applied toward the unreserved fund balance. Due to a small surplus at the end of FY2012, \$2.1M accrued to the fund balance. It remains a goal to continue to restore this reserve to its target amount.





OTHER FUNDS

While much of the budgetary focus is placed on discretionary spending of the General Fund, the operating balances of other funds can also have an impact on budget development.

Special Funds

In the Special Funds category, Local Use Tax revenues were down 1.3% through the third quarter and were expected to finish the year down by approximately \$1M to a total of \$29M. With the recent approval of the 3/16 sales tax for parks improvements, the local use tax rate will increase as well effective October 1, 2013. It is estimated that total deposits to the **Local Use Tax Fund** will rise \$800,000 as a result for a total increase of 2.8% in FY2014. Declines in previous years' use tax receipts has had an impact on the general fund budget as more of the burden of services funded with excess use tax funds depends upon general revenue support. In FY2014, factoring in the increased revenue as well as the appropriation of beginning balances in use tax funds, total appropriations in the Local Use tax fund will increase by \$1.9M. Of this amount, approximately \$1.1M is estimated to come from receipts projected to have accrued by the end of the current fiscal year. Despite another reassessment year, the costs of the Assessor's office are projected to remain flat at \$4.2M. With a decrease in the beginning fund balance, reimbursements from the state as well as an increase of \$110,000 in the subsidy from the general fund to the **Assessment Fund** are expected to be sufficient to fund these costs. Leading into the current fiscal year, special fund revenues for **Lead Remediation and Building Demolition Funds** had declined in due to declines in building permit activity. In FY2013, an increase in revenue derived from certificate of inspection fees was allocated to the Lead Remediation Fund and it is projected that combined with a recovery in building permit revenue, this fund will end the year with a positive fund balance. As to Building Demolition, it is once again proposed that in FY2014 as in the previous fiscal year, \$500,000 in local use tax funds allocated for demolition be utilized to fund board up crews to prevent any additional deficits from accruing to the fund. It is estimated even with the modest recovery in building permit activity a funding a deficit exceeding \$2.0M will remain in the demolition fund at year's end. In FY2013, **Gaming Fund** revenues are projected to total \$9.8M or approximately \$0.8M less than the prior year. These revenues include the payment of \$1M per year as part of the development agreement entered into between the City and Pinnacle Casinos. Given this decline, the total gaming fund appropriation for FY2014 will decrease by approximately \$3.9M, reflecting both the expenditure of a previous fund balances as well as a the new lower revenue base.

Enterprise Funds

In the Enterprise Funds, the **Water Division** continues to see increases in the cost of water production while at the same time many large users have reduced consumption. Recent years' increases in water rates have improved the revenue outlook although overall revenues continue to remain flat. The budget for the Water

SUMMARY AND OVERVIEW



Division in FY2014 will increase by \$0.7M or 1.2%. Efforts will continue to focus on reducing operating costs so as to minimize the need for future rate increases. The budget for the **Airport** at \$172.3M is an increase of \$3.9M or 2.3%. The Airport budget reflects the reduction of 5 positions and the Airport is supplementing its normal revenues with a draw of \$13.7M in rate mitigation reserves.

With sales tax receipts in FY2013 projected to fall short of estimates, the **Capital Fund** budget, which receives a major portion of its revenues from the ½ cent capital sales tax and the 1/10 cent Metro Parks sales tax, has been adjusted to make up for approximately \$450,000 in projected negative beginning balance amounts in FY2014.

CAPITAL IMPROVEMENTS

The City of St. Louis Capital Committee has developed a five-year Capital Improvements Plan containing projects that have an estimated cost of \$320M. These projects will be funded through a combination of local, state and federal funds. Over the five year period, an estimated \$228M will be appropriated for cash payments and debt service requirements and in some cases the local matching share for road and bridge repair projects and major flood protection projects. The FY2014 Capital Budget funds the first year of the plan with a recommended appropriation of \$37.2M. This is an increase of \$1.2M from the prior year. Given the significant challenge in balancing the City's general fund budget, a total of \$2.5M in ½ cent capital sales tax revenues from ward and recreation center accounts is proposed to be reallocated to offset existing debt payment obligations of the general fund. Other revenues supporting the capital budget include \$4.8M from projected gaming revenues, \$1.5M in courthouse restoration fees, \$630,000 in gasoline tax revenue and \$350,000 in projected proceeds from the sale of miscellaneous City assets.

Capital expenses planned for FY2014 include those for projects designed to further the City's goal of stabilizing neighborhoods as well as increasing the efficiency of service delivery through replacement of vital equipment required to deliver those services. Funding policy established by the Capital Committee sets a high priority on leveraging non-city funds to the maximum extent possible to effect major improvements to roads and bridges.

Ward Improvements - \$6.0M

Each of the City's 28 wards will be allocated \$214,660 in FY2014 ½ cent sales tax revenues. With the previously mentioned reallocation and in addition to projected beginning balances, this represents 75% of a normal year's allocation for sales tax revenue. These funds will be allocated for projects such as

SUMMARY AND OVERVIEW



neighborhood park improvements, street resurfacing, sidewalk replacement, and refuse container replacement. Actual projects are recommended by the ward alderman subject to approval by the Board of Estimate and Apportionment.

Parks and Recreation Centers - \$5.7M

The City's six major parks, Forest Park, Tower Grove, Carondelet, Fairgrounds, O'Fallon and Willmore will share \$3.9M in ½ cent sales tax and metro parks improvement tax funds. Planned projects include roadway repairs, equipment replacement and improvements to playgrounds. Of this total Park allocation, \$1.7M in Metro parks funds will be allocated to neighborhoods parks for similar capital improvements.

Facility Improvements - \$17.4M

Funds categorized as being for facility improvements will service previously incurred debt for construction and renovations of several City facilities. Major facilities include the City Justice Center, Civil Courthouse, Carnahan Courthouse and Juvenile Detention Center as well as the renovated City building at 1520 Market St. In FY2014, aside from existing debt obligations, a new rolling stock and facility renovation debt will be sourced to provide both additional rolling stock and facility renovations.

Equipment Replacement - \$3.9M

\$3.9M has been allocated to service debt payment requirements of existing rolling stock lease agreements necessary to replace vehicles in such areas as refuse collection, street cleaning, and animal regulation functions. In FY2014, a new line of credit will be obtained and for additional replacement of rolling stock up to a pre-set credit limit.



MAJOR FUND TYPES

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions are financed. Governmental fund categories include:

General Fund - the City's main operating fund through which the majority of City services such as police and fire protection, emergency medical services, and parks and streets maintenance are funded. Most tax receipts and other revenues not required to be accounted for in another fund are considered general revenue. General Fund expenditures account for about one-half of all City expenditures.

Special Revenue Funds - used to account for specified taxes, fees, grants or other sources of revenue that are dedicated by ordinance for a specific purpose. Funds contained in this category include government grants, the Local Use Tax Fund, the Convention and Tourism Fund, Gaming Fund, Assessment Fund, Lateral Sewer Fund, Tax Increment Financing Funds, Transportation Fund and other miscellaneous special funds.

Debt Service Fund - used to account for revenues and expenses related to the City's existing general obligation (property tax supported) debt.

Capital Project Funds – used to account for revenues and expenditures related to capital equipment purchases, public infrastructure improvements or public projects. The sources of capital funds vary from a dedicated ½ cent sales tax, to proceeds from bond issues and appropriations from the general fund.

PROPRIETARY FUNDS

Proprietary funds are used to account for activities that are similar to those found in the private sector. Proprietary fund categories include:

Enterprise Funds – used to account for funds operated similar to private business type activities; this would include the Airport and City Water Division. The Meter Division is also operated as an enterprise fund and is separately appropriated.

Internal Service Funds - used to account for activities that provide services for certain City programs and operations. These include the City mailroom, workers' compensation and employee health insurance programs.



FIDUCIARY FUNDS

Fiduciary Funds are used to account for resources held for the benefit of individuals or units outside of the City. The City serves as a trustee or has fiduciary responsibilities for the assets. These include the City's various pension funds. While contributions to these funds are appropriated, the activities of the funds themselves are not part of the appropriation process.

Detailed descriptions of funds within each of these fund groups can be found in the glossary in the Appendix of this document.

The tables on the following pages contain summary budget information for all funds. A more detailed discussion of the general fund budget and descriptions of trends in major sources of revenue follow.

FY14 REVENUE SUMMARY - ALL FUNDS (in millions)

	FY12 Actual	FY13 Revised	FY14 Budget	% Change FY13-14
<u>General Fund</u>				
Earnings Tax	\$151.0	\$152.3	\$155.4	2.1%
Property Tax	52.2	55.5	56.4	1.6%
Sales Tax	50.4	47.8	48.2	1.0%
Payroll Tax	34.4	35.7	36.4	2.0%
Franchise (Utilities) Taxes	50.1	52.5	52.8	0.5%
License Fees	15.5	15.3	15.6	2.3%
Grants & Intergovernmental Revenues	23.6	24.5	25.8	5.7%
Department User Fees and Fines	49.8	53.8	54.8	1.9%
Transfers	30.6	31.1	33.9	8.9%
	457.7	468.2	479.3	2.4%
<u>Special Revenue Funds</u>				
Property Tax	2.0	1.9	2.0	2.4%
Franchise (Utilities) Taxes	5.1	5.3	5.3	1.6%
Local Use Tax	30.3	29.1	29.9	2.8%
Sales Tax	22.7	21.5	21.7	1.0%
Other Taxes	24.4	16.1	16.3	1.6%
Grants & Intergovernmental Revenues	86.0	69.2	64.9	-6.2%
Department User Fees and Fines	23.3	24.1	26.6	10.4%
Transfers	3.0	3.2	3.4	4.7%
Fund Balances and Other Resources	8.4	7.0	6.2	-11.4%
	205.2	177.3	176.2	-0.6%
<u>Debt Service Fund</u>				
Property Tax	5.7	5.7	8.7	53.2%
<u>Capital Improvement Funds</u>				
1/2 Cent Sales Tax	18.3	17.4	17.6	1.0%
Metro Parks Sales Tax- 1/10	1.7	1.6	1.6	0.9%
Metro Parks Sales Tax- 3/16	0.0	0.0	1.4	0.0%
Grants & Intergovernmental Revenues	0.6	0.6	0.6	0.0%
Department User Fees and Fines	1.5	1.5	1.5	0.0%
Transfers	6.0	11.7	14.4	22.9%
Other Resources	3.4	0.6	0.6	0.0%
Balances / Surpluses Previous Years	0.0	2.1	-0.4	-121.5%
	31.5	35.4	37.2	4.9%
<u>Enterprise Funds</u>				
Franchise (Utilities) Taxes	5.2	5.5	5.4	-1.3%
Enterprise Revenues	228.3	237.3	240.0	1.1%
	233.5	242.8	245.4	1.1%
<u>Internal Service Funds</u>				
Department User Fees and Fines	38.0	43.1	45.2	5.0%
Equipment Services Fuel Fund	0.0	4.8	4.4	-9.2%
Total General Appropriation	\$971.6	\$977.3	\$996.4	2.0%
<u>Funds Appropriated Separately</u>				
Community Development & Housing Grants ¹	\$30.5	\$17.8	\$16.0	-10.5%
Street Improvement Fund	4.7	4.8	5.0	4.2%
Transportation Fund Revenues	37.4	35.7	30.1	-15.7%
Parking Division Revenues	18.0	14.0	14.4	3.0%
	90.5	72.3	65.5	-9.5%
Total All Sources	\$1062.1	\$1049.7	\$1061.9	1.2%

¹ Excluding CDBG in general appropriations

FY14 BUDGET SUMMARY - ALL FUNDS (in millions)

	FY12 Actual	FY13 Budget	FY14 Budget	% Change FY13-14
<u>General Fund</u>	\$452.2	\$464.8	\$479.3	3.1%
<u>Special Revenue Funds</u>				
Assessment Fund	3.9	4.3	4.2	-1.2%
Convention and Tourism Fund	4.7	5.2	5.5	6.9%
Public Safety Trust Fund	18.9	22.9	20.4	-11.0%
Neighborhood Parks Fund	6.7	8.4	9.2	10.5%
Convention and Sport Facility Trust Fund	6.6	7.6	8.5	11.9%
Lateral Sewer Fund	2.7	2.8	2.8	2.0%
Cable Communications Fund	0.9	1.0	0.9	-2.4%
Port Authority	2.1	2.3	1.2	-46.1%
Riverfront Gaming Fund	11.0	11.9	8.0	-32.6%
Local Use Tax Fund	24.7	31.3	33.2	6.1%
Other Special Revenue Funds	43.7	31.9	33.3	4.1%
	125.9	129.5	127.4	-1.6%
<u>Grant Funds</u>				
St. Louis Agency on Training and Employment	6.6	3.9	3.9	-0.2%
Community Development (excl. separate approp)	8.5	8.0	7.0	-13.0%
Health and Human Services	24.4	31.6	32.5	3.0%
Police Department	9.6	8.3	6.2	-25.6%
Other Grants	8.5	5.0	4.3	-13.8%
	57.7	56.8	53.9	-5.2%
Debt Service Fund	5.7	5.7	8.7	53.2%
Capital Funds	35.1	36.0	37.2	3.4%
<u>Enterprise Funds</u>				
Water Division	59.4	55.8	56.5	1.2%
Airport Authority	144.8	168.5	172.3	2.3%
	204.2	224.3	228.8	2.0%
<u>Internal Service Funds</u>				
Mail Room	0.6	0.8	0.9	3.3%
Fuel Services	0.0	4.8	4.4	-9.2%
Employee Benefits Fund	38.8	44.0	44.7	1.5%
	39.5	49.7	49.9	0.5%
Total General Appropriation	\$920.2	\$966.7	\$985.2	1.9%
<u>Funds Appropriated Separately</u>				
Community Development & Housing Grants ¹	\$30.5	\$17.8	\$16.0	-10.5%
Street Improvement Fund	4.7	4.8	5.0	4.2%
Transportation Fund Revenues	37.4	35.7	30.1	-15.7%
Parking Division Revenues	18.0	14.0	14.4	3.0%
¹ Excluding CDBG admin. portion	90.5	72.3	65.5	-9.5%
Total All Sources	\$1010.7	\$1039.1	\$1050.7	1.1%

FY14 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

Dept. #	Department	General Fund	Special Funds Revenue	Special Funds Grant	Enterprise Funds	Total Funds
<u>GENERAL GOVERNMENT</u>						
110	Board of Aldermen	2,899,150	-	-	-	2,899,150
120	Mayor's Office	1,868,132	-	-	-	1,868,132
121	St. Louis Agency on Training and Emp.	-	-	3,851,611	-	3,851,611
123	Department of Personnel	2,880,754	127,529	-	135,040	61,311,086
	Employee Benefits Fund	-	44,667,763	-	-	-
	Employee Pension Trust Fund	-	13,500,000	-	-	-
124	Register	178,911	-	-	-	178,911
126	Civil Rights Enforcement Agency	314,734	-	219,294	-	534,028
127	Information Tech. Service Agency	5,470,390	-	-	-	5,470,390
137	Budget Division	435,987	-	-	-	435,987
139	City Counselor	5,250,659	834,426	796,294	-	6,881,379
141	Planning and Urban Design	111,446	-	1,302,799	-	1,414,245
142	Comm. Development Administration	-	-	2,977,682	-	2,977,682
143	Affordable Housing Commission	-	5,773,497	-	-	5,773,497
	Subtotal	19,410,163	64,903,215	9,147,680	-	93,596,098
<u>FINANCE</u>						
160	Comptroller	8,053,028	-	-	97,345	16,425,305
	Gateway Transportation Ctr.	-	1,339,337	-	-	-
	Lateral Sewer Fund	-	58,919	-	-	-
	Tax Incremental Financings	-	529,153	-	-	-
	Trustee Lease Fund	-	6,212,319	-	-	-
	Grant and Other Funds	-	-	135,204	-	-
162	Municipal Garage	332,707	-	-	-	332,707
163	Microfilm	345,487	-	-	-	345,487
170	Supply Commissioner	692,701	-	-	-	692,701
171	Multigraph	888,827	-	-	-	888,827
172	Mail Room	-	854,484	-	-	854,484
180	Assessor	-	4,220,280	-	-	4,220,280
	Subtotal	10,312,750	13,214,492	135,204	-	23,759,791
<u>NON-DEPARTMENTAL</u>						
190	City Wide Accounts	42,119,061	-	-	-	52,454,061
	Convention and Tourism Fund	-	5,535,000	-	-	-
	Riverfront Gaming Fund	-	4,800,000	-	-	-
	Subtotal	42,119,061	10,335,000	-	-	52,454,061
<u>PARKS, RECREATION & FORESTRY</u>						
210	Dir. Parks, Recreation, and Forestry	517,202	8,722,871	-	-	9,240,073
213	Division of Recreation	1,438,012	-	230,717	-	1,668,729
214	Division of Forestry	8,139,521	251,962	-	-	8,391,483
215	Operation Brightside	-	-	269,674	-	269,674
220	Division of Parks	10,006,265	2,596,635	-	-	12,602,900
225	Soulard Market	234,707	-	-	-	234,707
250	Tower Grove Park	700,000	-	-	-	700,000
	Subtotal	21,035,707	11,571,468	500,391	-	33,107,566
<u>JUDICIAL OFFICES</u>						
310	Circuit Clerk	1,005,972	-	-	-	1,005,972
311	Circuit Court	7,464,918	-	-	-	7,464,918
312	Circuit Attorney	7,168,029	3,063,668	1,050,935	-	11,282,632
313	Board of Jury Supervisors	1,425,419	-	-	-	1,425,419
314	Probate Court	-	-	-	-	0
315	Sheriff	9,291,454	-	285,056	-	9,576,510
316	City Courts	2,625,038	12,500	-	-	2,637,538
317	City Marshal	1,396,956	-	-	-	1,396,956
320	Probation and Juvenile Detention	16,761,175	440,055	113,934	-	17,315,164
321	Circuit Drug Court	213,883	-	-	-	213,883
	Subtotal	47,352,844	3,516,223	1,449,925	-	52,318,992

FY14 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

Dept. #	Department	General Fund	Special Funds Revenue	Grant	Enterprise Funds	Total Funds
COUNTY OFFICES						
330	Tax Equalization Board	12,400	-	-	-	12,400
331	License Collector	-	8,450,000	-	-	8,450,000
333	Recorder of Deeds	2,682,760	-	-	-	2,682,760
334	Board of Election Commissioners	2,661,992	-	-	-	2,661,992
335	Medical Examiner	1,981,206	-	50,000	-	2,031,206
340	Treasurer	769,822	-	-	-	769,822
	Subtotal	8,108,180	8,450,000	50,000	-	16,608,180
PUBLIC UTILITIES						
401	Communications Division	-	932,155	-	-	932,155
415	Water Division	-	-	-	56,225,793	56,225,793
420	Airport Authority	-	-	-	172,348,031	172,348,031
	Subtotal	-	932,155	-	228,573,824	229,505,979
STREETS						
510	Director of Streets	1,237,685	-	-	-	3,744,292
	Lateral Sewer Fund	-	2,506,607	-	-	-
511	Traffic and Lighting	9,238,153	-	-	-	9,238,153
513	Auto Towing and Storage	1,717,461	-	-	-	1,717,461
514	Street Division	7,212,923	456,557	-	-	7,669,480
516	Refuse Division	15,481,919	798,836	310,000	-	16,590,755
520	Port Authority	-	1,229,203	-	-	1,229,203
	Subtotal	34,888,141	4,991,203	310,000	-	40,189,344
PUBLIC SAFETY						
610	Director of Public Safety	617,748	1,000,000	296,000	-	1,913,748
611	Fire Department	52,272,191	850,000	1,617,533	-	54,739,724
612	Firefighter's Retirement System	19,951,110	5,500,000	-	-	25,451,110
614	Office of Special Events	179,017	-	-	-	179,017
616	Excise Commissioner	440,347	-	-	-	440,347
620	Building Commissioner	7,682,136	6,840,393	910,928	-	15,433,457
622	Neighborhood Stabilization	2,651,287	-	139,960	-	2,791,247
625	CEMA	165,932	-	177,528	-	343,460
632	Medium Security Institution	15,898,689	-	-	-	15,898,689
633	City Justice Center	21,789,841	-	-	-	21,789,841
650	Police Department	119,967,015	20,777,301	6,173,852	-	146,918,168
651	Police Retirement System	30,577,513	5,500,000	-	-	36,077,513
	Subtotal	272,192,826	40,467,694	9,315,801	-	321,976,321
HEALTH AND HOSPITALS						
700	Director, Health and Hospitals	-	2,524,734	1,066,218	-	3,590,952
710	Health Commissioner	-	325,861	-	-	325,861
711	Communicable Disease Control	-	1,690,458	11,109,978	-	12,800,436
714	Animal Care and Control	-	1,319,444	11,032	-	1,330,476
715	Environmental Health Services	-	1,538,168	146,456	-	1,684,624
719	Family/Community/School Health	-	951,754	273,816	-	1,225,570
737	Health Care Trust Fund	-	5,000,000	-	-	5,000,000
	Subtotal	-	13,350,419	12,607,500	-	25,957,919
HUMAN SERVICES						
800	Director of Human Services	1,337,998	465,506	20,362,133	-	22,165,637
	Subtotal	1,337,998	465,506	20,362,133	-	22,165,637
BOARD OF PUBLIC SERVICE						
900	President, Board of Public Service	2,626,964	677,743	-	-	3,304,707
903	Facilities Management	10,278,525	-	-	-	10,278,525
910	Equipment Services Division	9,495,652	-	-	-	13,895,652
	Fuel Services Fund	-	4,400,000	-	-	-
930	Soldier's Memorial	149,455	-	-	-	149,455
	Subtotal	22,550,596	5,077,743	-	-	27,628,339

FY14 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

Dept. # Department	General Fund	Special Funds Revenue	Special Funds Grant	Enterprise Funds	Total Funds
CAPITAL IMPROVEMENTS FUND	-	37,209,242	-	-	37,209,242
DEBT SERVICE FUND	-	8,735,942	-	-	8,735,942
TOTAL BUDGET	\$479,308,266	\$223,220,302	\$53,878,634	\$228,806,209	\$985,213,411

FY14 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund	Dept. #	Department	FY12 Actual	FY13 Budget	FY14 Budget
General Fund					
1010	110	Board of Aldermen	2,751,303	2,859,636	2,899,150
1010	120	Mayor's Office	1,651,142	1,850,703	1,868,132
1010	121	SLATE	-	-	-
1010	123	Department of Personnel	2,759,363	3,358,922	2,880,754
1010	124	Register	169,989	175,708	178,911
1010	126	Civil Rights Enforcement Agency	281,058	309,037	314,734
1010	127	Information Tech. Services Agency	5,095,073	5,467,671	5,470,390
1010	137	Division of the Budget	388,487	431,472	435,987
1010	139	City Counselor	5,499,106	5,095,916	5,250,659
1010	141	PDA	114,644	113,712	111,446
1010	160	Comptroller	7,596,250	7,689,148	8,053,028
1010	160	Comptroller- Abram Building Operations	-	-	-
1010	162	Municipal Garage	306,178	320,443	332,707
1010	163	Microfilm Section	298,639	334,085	345,487
1010	170	Supply Commissioner	671,031	679,403	692,701
1010	171	Multigraph Section	744,832	871,822	888,827
1010	190	City Wide Accounts	38,000,274	38,735,706	42,119,061
1010	210	Director, Parks, Recreation & Forestry	501,920	500,155	517,202
1010	213	Division of Recreation	1,473,561	1,478,468	1,438,012
1010	214	Division of Forestry	7,204,491	7,903,649	8,139,521
1010	220	Division of Parks	9,660,170	10,138,163	10,006,265
1010	225	Soulard Market	188,089	230,647	234,707
1010	250	Tower Grove Park	684,450	700,000	700,000
1010	310	Circuit Clerk	864,193	1,004,273	1,005,972
1010	311	Circuit Court (General)	6,868,228	7,270,599	7,464,918
1010	312	Circuit Attorney	6,736,355	6,987,117	7,168,029
1010	313	Board of Jury Supervisors (Cir. Judges)	1,375,597	1,395,148	1,425,419
1010	314	Probate Court (Probate Judge)	33,961	42,230	-
1010	315	Sheriff	8,698,340	9,111,628	9,291,454
1010	316	City Courts	2,233,097	2,563,542	2,625,038
1010	317	City Marshal	1,263,479	1,380,719	1,396,956
1010	320	Probation Dept. & Juvenile Detention Ctr	15,780,169	16,477,668	16,761,175
1010	321	Circuit Drug Court	32,724	210,545	213,883
1010	330	Tax Equalization Board	5,861	12,400	12,400
1010	333	Recorder of Deeds	2,460,299	2,648,213	2,682,760
1010	334	Election and Registration	2,224,227	4,124,937	2,661,992
1010	335	Medical Examiner	1,784,853	1,913,854	1,981,206
1010	340	Treasurer	659,349	743,357	769,822
1010	510	Director of Streets	935,464	1,048,923	1,237,685
1010	511	Traffic and Lighting Division	8,810,226	8,858,658	9,238,153
1010	513	Auto Towing and Storage	1,598,223	1,699,599	1,717,461
1010	514	Street Division	6,228,315	7,023,226	7,212,923
1010	516	Refuse Division	16,529,512	15,690,697	15,481,919
1010	610	Director of Public Safety	661,721	679,063	617,748
1010	611	Fire Department	49,028,950	50,096,482	52,272,191
1010	612	Firefighters Retirement System	15,519,281	20,532,884	19,951,110
1010	614	Office of Special Events	170,154	172,805	179,017
1010	616	Excise Commissioner	413,826	426,880	440,347
1010	620	Building Commissioner	7,916,582	7,356,723	7,682,136
1010	622	Neighborhood Stabilization	2,546,355	2,571,690	2,651,287
1010	625	CEMA	312,862	339,868	165,932
1010	632	Corrections / MSI	15,692,526	16,022,145	15,898,689
1010	633	City Justice Center	19,585,026	20,345,195	21,789,841

FY14 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund Dept. #	Department	FY12 Actual	FY13 Budget	FY14 Budget
1010 650	Police Department	125,857,017	117,298,362	119,967,015
1010 651	Police Pension Fund	17,447,280	26,227,216	30,577,513
1010 800	Director of Human Services	1,243,754	1,286,867	1,337,998
1010 900	President, Board of Public Service	2,195,414	2,574,822	2,626,964
1010 903	Facilities Management	9,018,245	10,103,667	10,278,525
1010 910	Equipment Services Division	13,265,603	9,153,458	9,495,652
1010 930	Soldier's Memorial Building	122,090	147,855	149,455
Subtotal		452,159,208	464,787,781	479,308,266
<u>Local Use Tax Fund</u>				
1110 123	Department of Personnel	121,973	123,186	127,529
1110 143	Affordable Housing Commission	4,128,126	5,037,176	5,773,497
1110 516	Refuse Division - Bulky Pick-up	627,655	666,375	690,289
1110 620	Bldg. Comm. - Housing Conservation	2,256,577	2,290,136	2,197,576
1110 620	Bldg. Comm. - Building Demolition	1,064,657	1,500,000	1,500,000
1110 650	Police Department	3,500,000	8,840,000	9,840,000
1110 700	Director, Health & Hospitals	1,436,746	1,842,062	2,000,734
1110 710	Health Commissioner	313,222	334,000	325,861
1110 711	Communicable Disease Control	1,625,116	1,690,054	1,690,458
1110 713	Public Health Laboratory	-	-	-
1110 714	Animal Care and Control	837,861	1,226,575	1,259,444
1110 715	Environmental Health Services	1,418,749	1,575,973	1,538,168
1110 719	Family / Community / School Health	836,471	879,653	951,754
1110 737	Health Care Trust Fund	6,250,000	5,000,000	5,000,000
1110 800	Director of Human Services	315,822	334,856	345,506
1110 900	President, Board of Public Service	-	-	-
Subtotal		24,732,975	31,340,046	33,240,816
<u>Convention and Tourism Fund</u>				
1111 160	Convention and Tourism	4,711,000	5,180,000	5,535,000
Subtotal		4,711,000	5,180,000	5,535,000
<u>Convention and Sports Authority Trust Fund</u>				
1111 331	Convention & Sports Facility Trust	6,631,000	7,550,000	8,450,000
Subtotal		6,631,000	7,550,000	8,450,000
<u>Demolition Fund</u>				
1113 214	Division of Forestry	46,422	-	-
1113 620	Bldg. Comm. - Bldg. Demolition	966,012	-	-
Subtotal		1,012,434	-	-
<u>Assessment Fund</u>				
1115 180	Assessor	3,929,686	4,269,783	4,220,280
Subtotal		3,929,686	4,269,783	4,220,280

FY14 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund	Dept. #	Department	FY12 Actual	FY13 Budget	FY14 Budget
<u>Special Revenue Funds</u>					
1116	1231000	City Employees Pension Trust Fund	13,500,000	13,500,000	13,500,000
1116	139	City Counselor	264,675	269,136	277,824
1116	1600013	Comptroller-Abram Building Operations	-	-	-
1116	1600019	Comptroller-Gateway Transportation	1,249,785	1,233,231	1,339,337
1116	210	Director PRF - Forest Park Fund	1,345,164	1,431,501	1,460,000
1116	210	Director PRF - Forest Park Maint.	-	-	600,000
1116	214	Division of Forestry	245,410	253,489	251,962
1116	220	Division of Parks- Downtown Vending	-	37,100	11,500
1116	312	Circuit Attorney (Inspire Me School)	-	-	-
1116	312	Circuit Attorney (Training Fund)	1,025	2,500	2,500
1116	312	Circuit Attorney (Tax Unit)	123,663	161,220	168,349
1116	312	Circuit Attorney (Child Support Unit)	1,734,204	2,110,247	2,194,017
1116	312	Circuit Attorney (HUD Unit)	66,720	68,184	74,471
1116	312	Circuit Attorney (Dept. of Labor)	-	-	61,777
1116	316	City Court Judicial Education Fund	-	5,000	5,000
1116	316	City Court Appointed Counsel Fund	4,500	7,500	7,500
1116	320	Probation Dept. & Juvenile Detention	371,917	419,442	440,055
1116	510	Dir. of Streets - Excavation/Restoration	2,346	-	-
1116	514	Street Div. - Excavation/Restoration	81,250	144,942	184,308
1116	516	Refuse Division	80,693	102,873	108,547
1116	520	Port Administration Division	1,774,468	2,282,000	1,229,203
1116	620	Bldg. Comm. - Code Enforcement	782,202	1,025,514	1,534,515
1116	620	Bldg. Comm. - Demolition & Board-Up	1,549,844	1,614,304	1,608,302
1116	650	Police Dept. - Peace Officer Training	33,666	275,000	175,000
1116	6500001	Police Dept. - Communication Support	253,200	271,637	1,127,301
1116	700	Director, Health & Hospitals	6,501	128,000	450,000
1116	7000003	Health Lead Reimbursement	-	-	74,000
1116	714	Animal Care and Control	3,262	9,000	60,000
1116	716	Lead Poisoning Control	-	-	-
1116	800	Director of Human Services	245,000	570,000	120,000
1116	900	President, Board of Public Service	-	783,992	677,743
1413	160	Tax Increment Financing	8,896,492	507,834	529,153
1218	160	Trustee Lease Fund	8,397,070	7,013,117	6,212,319
Subtotal			41,013,057	34,226,763	34,484,683
<u>Communications Fund</u>					
1117	127	Information Tech. Services Agency	-	-	-
1117	401	Communications Division	850,190	954,740	932,155
Subtotal			850,190	954,740	932,155
<u>Lateral Sewer Fund</u>					
1118	160	Comptroller - Lateral Sewer Line	58,459	58,001	58,919
1118	510	Director of Streets - Lateral Sewer	2,389,005	2,461,349	2,506,607
1118	514	Street Division	219,331	263,124	272,249
Subtotal			2,666,795	2,782,474	2,837,775
<u>Other Special Revenue Funds - Special Authorizations</u>					
1119	120	Mayor- Open Streets Donations	25,157	-	-
1119	139	City Counselor	243,541	-	-
1119	210	Director PRF - Forest Park Fund	3,536	-	-
1119	213	Division of Recreation	35,140	-	-
1119	214	Division of Forestry	6,173	-	-
1119	220	Division of Parks	162,064	-	-
1119	312	Circuit Att. (Contingency & Tax Fund)	44,857	-	-
1119	315	Sheriff - Auction Proceeds	-	-	-

FY14 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund Dept. #	Department	FY12 Actual	FY13 Budget	FY14 Budget
1119 320	Probation Dept. & Juvenile Detention	114,480	-	-
1119 321	Circuit Drug Court	-	-	-
1119 334	Election and Registration	992,313	-	-
1119 401	Communications Division	100,635	-	-
1119 511	Transportation and Traffic Division	237,929	-	-
1119 520	Port Administration Division	282,872	-	-
1119 611	Fire Department	125,964	-	-
1119 632	Corrections/MSI	89,102	-	-
1119 650	Police Dept. - Police Judgements	945,619	-	-
1119 711	Communicable Disease Control	3,895	-	-
1119 714	Animal Care and Control	284,511	-	-
1119 800	Director of Human Services	-	-	-
1119 930	Soldier's Memorial Building	44,210	-	-
Subtotal		3,741,998	-	-
<u>Public Safety Fund</u>				
1120 139	City Counselor	457,663	537,495	556,602
1120 312	Circuit Attorney	477,097	553,000	562,554
1120 650	Police - Public Safety Trust Fund	2,100,000	2,100,000	2,100,000
Subtotal		3,034,760	3,190,495	3,219,156
<u>Riverboat Gaming Fund</u>				
1121 190	City Wide - Riverfront Gaming	6,690,000	7,425,000	4,800,000
1121 611	Fire Dept. - Riverfront Gaming	9,844	25,000	25,000
1121 650	Police Dept. - Riverfront Gaming	4,350,000	4,450,000	3,200,000
Subtotal		11,049,844	11,900,000	8,025,000
<u>Parks and Recreation Special Fund</u>				
1122 2100010	Dir. of Parks - 1/8 Cent Sales Tax	3,838,696	4,737,585	5,062,871
1122 2100020	Dir. of Parks - Neighborhood Parks	848,258	1,599,999	1,600,000
1122 2200010	Parks Division - Barnes/City Trust	2,008,932	2,033,362	2,585,135
1122 2200020	Parks Division - 1/8 Cent Sales Tax	-	-	-
Subtotal		6,695,886	8,370,946	9,248,006
<u>Public Safety Sales Tax Fund</u>				
1123 320	Probation Dept. & Juvenile Detention	-	-	-
1123 321	Circuit Drug Court	-	-	-
1123 610	Public Safety-Crime Prevention	530,815	999,753	1,000,000
1123 6110023	Fire Department	750,000	1,000,000	825,000
1123 6120023	Fire - Public Safety Pension Trust	5,499,967	5,500,000	5,500,000
1123 6500023	Police Department	1,864,000	3,214,995	2,028,480
1123 6500123	Police Department	1,726,000	3,505,005	2,306,520
1123 6510023	Police - Public Safety Pension Trust	5,499,978	5,500,000	5,500,000
Subtotal		15,870,760	19,719,753	17,160,000
<u>Grant Funds</u>				
1140 650	Police Department - Misc. Grants	9,600,074	8,295,274	6,173,852
Subtotal		9,600,074	8,295,274	6,173,852
1161 900	President, Board of Public Service	-	-	-
Subtotal		-	-	-
1162 121	SLATE	6,555,320	3,845,759	3,851,611
1162 160	Comptroller	31,075	51,991	36,905
Subtotal		6,586,395	3,897,750	3,888,516

FY14 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund	Dept. #	Department	FY12 Actual	FY13 Budget	FY14 Budget
1163	139	City Counselor	-	-	-
1163	141	Planning and Urban Design	2,907	-	-
1163	142	Comm. Development Administration	114,063	-	-
1163	160	Comptroller	-	-	-
1163	213	Division of Recreation	-	-	-
1163	316	City Courts - Problem Properties	-	-	-
1163	620	Building Commissioner	-	-	-
1163	622	Neighborhood Stabilization	-	11,654	-
1163	800	Director of Human Services	-	354,000	354,000
1163	900	President, Board of Public Service	-	-	-
Subtotal			116,970	365,654	354,000
1164	141	Planning and Urban Design	-	-	-
1164	142	Comm. Development Administration	932,181	1,340,562	915,118
1164	620	Bldg. Commissioner	128,542	666,995	640,696
1164	700	Director, Health & Hospitals	-	184,494	144,796
1164	716	Lead Poisoning Control	224,442	-	-
1164	719	Family / Community / School Health	-	-	-
1164	900	President, Board of Public Service	1,916,352	-	-
Subtotal			3,201,517	2,192,051	1,700,610
1165	139	City Counselor	425,698	698,379	729,664
1165	141	Planning and Urban Design	1,360,251	1,359,330	1,302,799
1165	142	Comm. Development Administration	1,722,351	2,485,102	2,062,564
1165	160	Comptroller	158,609	128,570	34,602
1165	213	Division of Recreation	263,359	226,008	230,717
1165	215	Operation Brightside	289,242	247,744	269,674
1165	316	City Courts - Problem Properties	18,892	-	-
1165	320	Probation Dept. & Juvenile Detention Center	72,017	-	-
1165	514	Street Division	(31,200)	-	-
1165	620	Building Commissioner	296,433	284,631	270,232
1165	622	Neighborhood Stabilization - Grant	(1,209)	-	12,094
1165	800	Director of Human Services	400,995	25,000	-
1165	900	President, Board of Public Service	254,551	-	-
Subtotal			5,229,989	5,454,764	4,912,346
1166	160	Comptroller - Health Grant Auditing	-	110,812	63,697
1166	700	Director, Health & Hospitals	998,113	838,586	921,422
1166	710	Health Commissioner	-	-	-
1166	711	Communicable Disease Control	9,951,644	10,688,575	11,109,978
1166	714	Animal Care and Control	3,490	10,818	11,032
1166	715	Environmental Health Services	392,249	92,197	146,456
1166	716	Lead Poisoning Control	25,000	-	-
1166	719	Family / Community / School Health	412,060	522,274	273,816
Subtotal			11,782,556	12,263,262	12,526,401
1167	160	Comptroller	-	50,861	-
1167	632	Corrections/MSI	-	-	-
1167	800	Director of Human Services	12,595,265	19,280,660	20,008,133
Subtotal			12,595,265	19,331,521	20,008,133
1168	1260800	CREA - EEOC Contract	28,546	44,251	49,766
1168	1260900	CREA-HUD Contract	112,909	167,190	169,528
1168	139	City Counselor	-	-	-
1168	160	Comptroller	212,673	-	-
1168	210	Director of Parks	-	-	-

FY14 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund	Dept. #	Department	FY12 Actual	FY13 Budget	FY14 Budget
1168	214	Division of Forestry	-	-	-
1168	220	Division of Parks	-	-	-
1168	312	Circuit Att. - Domestic Violence	256,193	518,442	524,521
1168	315	Sheriff	127,844	648,168	285,056
1168	320	Probation Dept. & Juvenile Det. Cntr.	869,993	-	-
1168	321	Circuit Drug Court	407,346	-	-
1168	334	Election and Registration	(5,772)	-	-
1168	335	Medical Examiner	327	50,000	50,000
1168	516	Refuse Division - Recycling	164,793	310,000	310,000
1168	610	Director of Public Safety	-	-	-
1168	611	Fire Department	-	-	-
1168	620	Building Commissioner	-	-	-
1168	900	President, Board of Public Service	1,181,610	-	-
Subtotal			3,356,462	1,738,051	1,388,871
1169	139	City Counselor	-	65,439	66,630
1169	220	Division of Parks	-	-	-
1169	312	Circuit Att. (LLEBG/JAG/PSN)	208,270	212,975	526,414
1169	316	City Courts - Community Courts	-	-	-
1169	320	Probation Dept. & Juvenile Det. Cntr.	227,166	77,617	113,934
1169	321	Circuit Drug Court	-	-	-
1169	335	Medical Examiner	-	-	-
1169	610	Director of Public Safety	-	290,000	296,000
1169	611	Fire Department	2,199,615	2,498,649	1,617,533
1169	622	Neighborhood Stabilization - Grants	2,501,402	122,943	127,866
1169	625	City Emergency Management Agency	55,669	-	177,528
Subtotal			5,192,122	3,267,623	2,925,905
Subtotal			57,661,350	56,805,950	53,878,634
Capital Funds					
1217	160	Capital Improv. - Regular Sources	16,776,998	14,416,100	17,094,400
1219	160	Metro Parks - Sales Tax	1,737,221	1,837,000	2,954,000
1220	160	Capital Improv. - Sales Tax	16,600,000	19,748,324	17,160,842
Subtotal			35,114,219	36,001,424	37,209,242
Debt Service Fund					
1311	160	G.O. Debt Service (Public Safety)	5,671,259	5,703,629	8,735,942
Subtotal			5,671,259	5,703,629	8,735,942
Enterprise Funds					
1510	415	Water Division	59,378,194	55,806,987	56,458,178
1511	420	City of St. Louis Airport Comm.	144,849,002	168,461,670	172,348,031
Subtotal			204,227,196	224,268,657	228,806,209
Internal Service Funds					
1611	172	Mail Room	605,846	827,277	854,484
1612	910	Fuel Services Fund	-	4,845,000	4,400,000
1613	123	Personnel - Employee Benefits	6,429,486	6,555,749	7,375,122
1713	123	Personnel - Employee Benefits	32,419,274	37,467,532	37,292,641
1719	123	Personnel	-	-	-
1719	123	City Counselor	-	-	-
Subtotal			39,454,606	49,695,558	49,922,247
Grand Total All Funds			\$920,228,223	\$966,747,999	\$985,213,411

FY14 BUDGET SOURCES AND USES OF FUNDS SUMMARY (in millions)

Sources and Uses	1010 General Fund	1110 Local Use Tax Fund	Tourism Fund	Conven- tion & Sports Facility	Assess- ment Fund	1116 Special Funds	1117 Comm. Fund	Lateral Sewer Fund	Public Safety Trust Fund	Riverboat Gaming Fund	Special Park Funds	Pub Safety Sales Tax Fund	1140 Police Grants
Beginning Fund Balance	\$10.300	\$10.195	\$0.361	\$0.986	\$0.045	(\$0.875)	\$0.506	\$1.771	\$0.322	(\$0.015)	\$4.274	\$0.395	n/a
Revenues													
Earnings Tax	155.427	-	-	-	-	-	-	-	-	-	-	-	-
Property Tax	56.370	-	-	-	1.958	-	-	-	-	-	-	-	-
Sales & Use Taxes	48.240	29.800	-	-	-	-	-	-	-	-	4.329	17.370	-
Motor Vehicle Sales Tax	2.630	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline Tax	8.100	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Tax	36.384	-	-	-	-	-	-	-	-	-	-	-	-
Franchise (Utilities) Taxes	52.786	-	-	-	-	-	2.800	2.540	-	-	-	-	-
Restaurant Taxes	2.749	-	5.174	-	-	-	-	-	-	-	-	-	-
3.5% Hotel Sales Tax	-	-	-	7.568	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
License Fees	15.600	-	-	-	-	-	-	-	3.058	-	-	-	-
Grants / Intergovernmental	15.119	-	-	-	0.417	-	-	-	-	8.816	-	-	10.839
User Fees, Fines & Other	54.183	-	-	-	0.070	27.243	-	-	-	-	-	-	-
Transfers In	31.725	-	-	-	1.750	0.500	-	-	-	-	1.600	-	-
Other Resources	0.000	0.050	-	-	-	-	-	-	-	0.000	2.000	-	-
Total Sources of Funds	\$479.313	\$29.850	\$5.174	\$7.568	\$4.195	\$27.743	\$2.800	\$2.540	\$3.058	\$8.816	\$7.929	\$17.370	\$10.839
Appropriations													
Personal Services	357.376	19.277	-	-	3.632	6.629	0.852	0.667	3.160	3.200	2.707	7.483	6.018
Materials & Supplies	16.080	0.239	-	-	0.033	0.458	0.030	0.055	0.023	0.010	0.195	0.000	0.114
Rental & Non Capital Leases	2.952	0.130	-	-	0.004	0.075	0.002	0.115	0.003	0.000	0.007	0.000	-
Non Capital Equipment	0.660	0.015	-	-	0.004	0.053	0.004	0.000	0.005	0.010	0.000	0.000	-
Capital Assets	0.246	0.000	-	-	0.000	0.133	0.000	0.000	0.000	0.000	0.550	0.000	-
Contractual & Other Services	63.052	13.079	0.135	-	0.548	18.830	0.045	2.000	0.028	0.005	2.849	0.950	0.042
Debt Service	25.715	0.001	-	-	-	1.365	-	-	-	-	2.940	8.727	-
Transfers Out :													
Capital Lease Payments	9.607	-	-	-	-	-	-	-	-	-	-	-	-
Other Transfers Out	3.620	0.500	5.400	8.450	-	0.200	2.250	-	-	4.800	0.000	-	-
Total Uses of Funds	\$479.308	\$33.241	\$5.535	\$8.450	\$4.220	\$27.743	\$3.182	\$2.837	\$3.219	\$8.025	\$9.248	\$17.160	\$6.174
Ending Fund Balance	\$10.305	\$6.805	\$0.000	\$0.104	\$0.019	(\$0.875)	\$0.124	\$1.474	\$0.161	\$0.776	\$2.955	\$0.605	\$4.665

FY14 BUDGET SOURCES AND USES OF FUNDS SUMMARY (in millions)

Sources and Uses	SLATE	1163-65 CDA*	1166-9 Grant Funds	Street Improve- Fund*	1217-20 Capital Improve- Funds	General Oblig. Debt Service	Tax Increment Financing	Water Division Enterprise Fund	Airport Enterprise Fund	Mail Internal Service Fund	ESD Fuel Int. Service Fund	Employee Health & Hospital Funds
Beginning Fund Balance	n/a	n/a	n/a	\$1.540	(\$0.447)	\$8.008	\$0.000	\$19.111	\$107.798	(\$0.078)	\$0.000	\$2.609
Revenues												
Property Tax	-	-	-	-	-	5.691	-	-	-	-	-	-
Sales & Use Taxes	-	-	-	-	\$20.57	-	-	-	-	-	-	-
Motor Vehicle Sales Tax	-	-	-	0.690	-	-	-	-	-	-	-	-
Gasoline Tax	-	-	-	-	0.630	-	-	-	-	-	-	-
Franchise (Utility) Taxes	-	-	-	4.160	-	-	-	5.265	-	-	-	-
Other Taxes	-	-	-	-	-	-	0.530	-	-	-	-	-
License Fees	-	-	-	-	-	-	-	-	-	-	-	-
Enterprise Revenues	-	-	-	-	-	-	-	49.772	187.000	-	-	-
Grants / Intergovernmental	3.889	6.967	36.849	-	-	-	-	-	-	-	-	-
User Fees, Fines & Other	-	-	-	-	1.500	-	-	-	-	0.933	4.400	43.167
Transfers In	-	-	-	-	14.616	-	-	-	-	-	-	-
Other Resources	-	-	-	-	0.350	-	-	-	-	-	-	-
Total Sources of Funds	\$3.889	\$6.967	\$36.849	\$4.850	\$37.661	\$5.691	\$0.530	\$55.037	\$187.000	\$0.933	\$4.400	\$43.167
Appropriations												
Personal Services	3.189	5.435	8.258	1.962	1.090	-	0.494	22.823	41.842	0.349	-	0.505
Materials & Supplies	0.070	0.064	0.352	2.250	-	-	0.015	11.223	5.454	0.019	4.400	0.066
Rental & Non Capital Leases	0.205	0.267	0.007	0.029	-	-	-	0.391	0.119	0.008	-	0.008
Non Capital Equipment	0.000	0.006	0.117	0.008	-	-	0.015	0.224	0.227	-	-	0.006
Capital Assets	0.000	0.035	0.007	0.080	-	-	0.000	1.747	0.877	0.000	-	0.000
Contractual & Other Services	0.425	1.160	28.108	0.671	11.783	-	0.006	16.170	44.506	0.479	-	44.083
Debt Service	-	0.000	-	-	24.336	8.735	0.000	3.880	79.323	-	-	-
Transfers Out :												
Capital Lease Payments	-	-	-	-	-	-	-	-	-	-	-	-
Other Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Total Uses of Funds	\$3.889	\$6.967	\$36.849	\$5.000	\$37.209	\$8.735	\$0.530	\$56.458	\$172.348	\$0.855	\$4.400	\$44.667
Ending Fund Balance	\$0.000	\$0.000	\$0.000	\$1.390	\$0.005	\$4.964	\$0.000	\$17.690	\$122.450	\$0.000	\$0.000	\$1.109

* CDBG funds and Street Improvement funds are appropriated on a calendar year basis and are under separate appropriating ordinances. Fund balances rollover and do not require reappropriation.

CITY OF ST. LOUIS
GENERAL FUND REVENUE ESTIMATE

Revenue Category	Actual Receipts FY12	Projected Receipts FY13	Projected Receipts FY14	Percent Change
Earnings Tax	151,005,918	152,260,000	155,427,000	2.1%
Sales Taxes	50,366,029	47,760,000	48,240,000	1.0%
Property Tax	52,178,041	55,474,000	56,370,000	1.6%
Payroll Expense Tax	34,429,038	35,654,000	36,384,000	2.0%
Franchise / Utility Taxes:				
Electricity	29,011,692	29,975,000	30,889,000	3.0%
Natural Gas	7,027,783	7,610,000	7,801,000	2.5%
Telephone	2,474,702	2,750,000	1,800,000	-34.5%
Water	5,225,266	5,494,000	5,422,000	-1.3%
Airport	5,922,989	6,190,000	6,350,000	2.6%
All Other franchise fees	463,766	509,000	524,000	2.9%
Subtotal	50,126,198	52,528,000	52,786,000	0.5%
Intergovernmental Revenues:				
Gasoline Tax	8,854,125	8,050,000	8,100,000	0.6%
Health Care Payments	4,751,498	5,775,000	6,875,000	19.0%
Prisoner Housing Reimbursement	4,731,231	5,826,000	5,900,000	1.3%
Juvenile Detention Reimbursements	2,079,768	2,094,000	2,094,000	0.0%
Motor Vehicle Sales Tax	2,789,955	2,575,000	2,630,000	2.1%
Intangible Tax	419,005	142,500	250,000	75.4%
Subtotal	23,625,582	24,462,500	25,849,000	5.7%
Licenses:				
Graduated Business License	7,256,214	7,250,000	7,300,000	0.7%
Cigarette Occupational License	1,601,878	1,600,500	1,584,500	-1.0%
Sports and Amusement	1,880,992	1,660,000	1,900,000	14.5%
Automobile	1,409,103	1,398,000	1,413,000	1.1%
Parking Garages and Lots	2,490,504	2,581,200	2,633,200	2.0%
Other Licenses	893,619	760,775	769,775	1.2%
Subtotal	15,532,310	15,250,475	15,600,475	2.3%
Departmental Revenues:				
Fines and Forfeits	6,480,870	10,366,615	8,143,550	-21.4%
Building and Occupancy Permits	6,292,457	7,553,800	7,652,550	1.3%
Departmental User Fees & Other	37,071,155	35,835,400	39,006,875	8.9%
Subtotal	49,844,482	53,755,815	54,802,975	1.9%

**CITY OF ST. LOUIS
GENERAL FUND REVENUE ESTIMATE**

Revenue Category	Actual Receipts FY12	Projected Receipts FY13	Projected Receipts FY14	Percent Change
Convention and Tourism Taxes:				
Hotel / Motel Gross Receipts ¹	6,631,000	7,550,000	8,450,000	11.9%
Restaurant Gross Receipts - 1 cent ¹	4,576,000	5,045,000	5,400,000	7.0%
Restaurant Gross Receipts - 1/2 cent	2,703,226	2,715,000	2,749,000	1.3%
Subtotal	13,910,226	15,310,000	16,599,000	8.4%
All other revenues and transfers	3,145,796	2,265,000	3,755,000	65.8%
Employee Pension Trust transfer	13,500,000	13,500,000	13,500,000	0.0%
Subtotal	16,645,796	15,765,000	17,255,000	9.5%
TOTAL GENERAL FUND REVENUES	\$457,663,620	\$468,219,790	\$479,313,450	2.4%

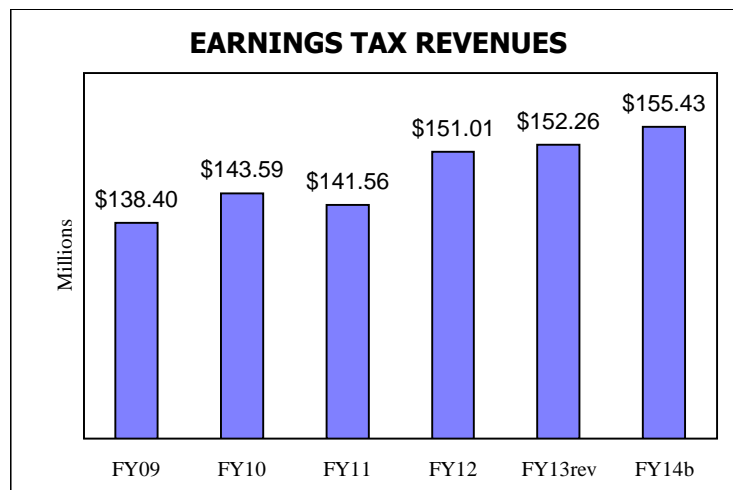
¹ Transfers from convention and sports facility trust fund and convention and tourism fund respectively

EARNINGS TAX

Definition

A one percent tax levied against employee gross compensation and business net profits.

The tax applies to all residents of the City of St. Louis regardless of where they work. It also applies to the earnings of non-residents who work within the city limits.



Discussion

The City earnings tax is the most significant single source of general fund revenue, comprising approximately 32% of the total revenues. Receipts from individual taxpayers comprise about 85 percent of total earnings tax revenues, with businesses paying the remaining 15 percent. The Collector of Revenue is authorized by State law to retain a percentage of collections to pay for office operations. Funds not used for operations, including interest, are returned to the City.

In November, 2010, voters in the state of Missouri approved a proposition requiring that those cities in the state with an existing earnings tax submit the tax to a retention vote every five years. If not successfully passed, the earnings tax would be phased out over a ten year period. City voters approved the first of these retention votes in April, 2011 with an 88% approval rate.

Earnings tax receipts in FY13 have risen 2.5% through the third quarter of the fiscal year. Much of this growth has been driven by corporate receipts however as individual receipts are up a more modest 1.8%. With \$2.5M in one -time receipts in the 4th quarter of the prior year, Earnings Tax revenues are projected to increase of just under 1% in FY13. The estimate for FY14 assumes a long term growth pattern of 2.1%.

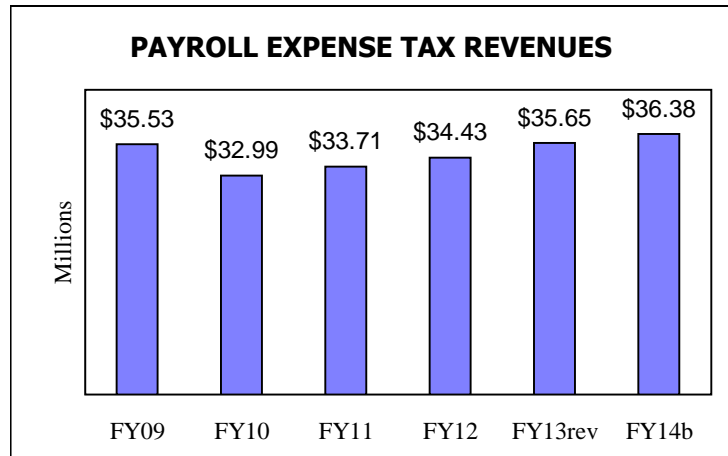
PAYROLL EXPENSE TAX

Definition

A tax of one-half of one percent of total compensation paid by a business to its employees for work performed in the City of St. Louis. Not-for-profit charitable or civic organizations are exempt from the payroll expense tax.

Discussion

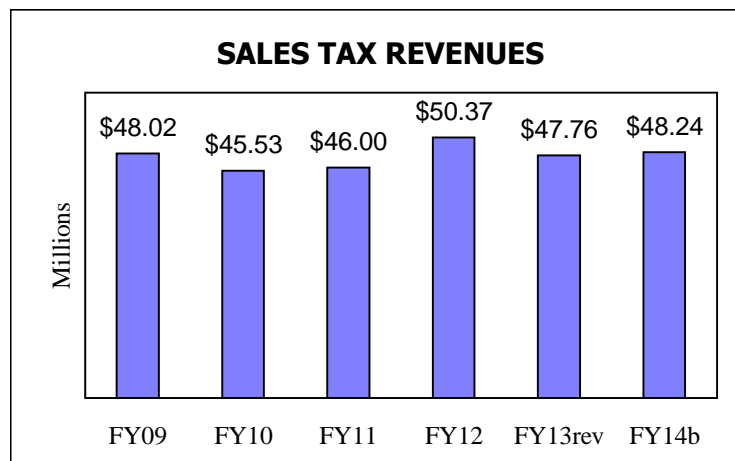
The payroll expense tax was implemented in 1988 as part of an overall tax reform package, the aim of which was to redesign the city revenue base to be more attuned to changes in the economy. Payroll expense tax receipts follow trends in earnings tax collections, but can grow at a different rate, due to a somewhat different base and exemptions noted above. In FY13, payroll tax receipts have risen 4% through the third quarter of the fiscal year, a bit of a reversal of recent years' trends in which it trailed earnings tax withholdings. The FY14 estimate assumes more typical growth of 2%.



SALES TAX

Definition

A one and three-eighths percent tax levied on retail sales in the City of St. Louis. Sales tax is not levied on certain items, including motor fuels, prescription drugs, food purchased with food stamps, all sales by or to not for profit organizations and residential utility charges.



Discussion

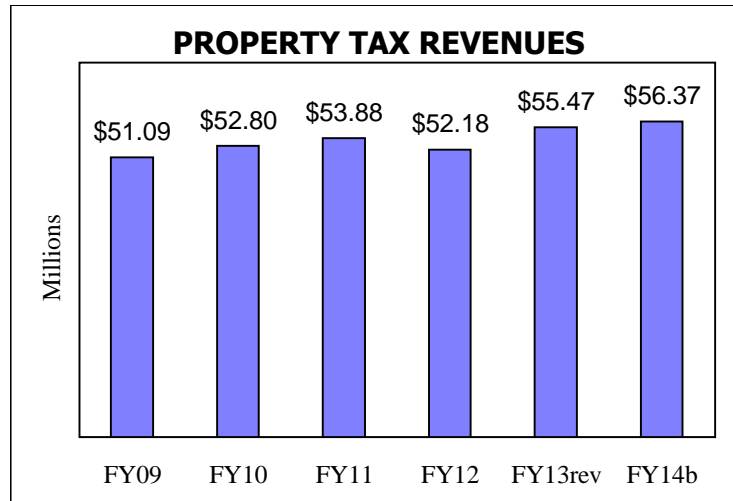
The above chart represents the trend of that portion of sales tax receipts allocated to the City's general fund. Of the City's major sources of revenue, the sales tax has remained the most vulnerable to economic downturns. After a strong showing in the previous fiscal year, sales tax receipts have declined approx. 6% fiscal year to date. The estimate for FY14 assumes growth of 1% which is close to the norm for this source of revenue. Note the total base sales tax rate in the City will increase to 8.679% with the recent passage of the 3/16 Parks sales tax. The break-out of sales tax rates are illustrated below.

<u>Sales Tax Rate in City</u>		
City - General & Capital Funds	1.875%	
City - Metro	1.000%	
City - Regional Parks	0.100%	
City - Local Parks - 1/10	0.125%	
City - Local Parks - 3/16	0.188%	
City - Public Safety	0.500%	
		<hr/>
		3.788%
State Rates	4.225%	
Bd. Of Education	0.666%	
		<hr/>
		4.891%
		<hr/>
Total Sales Tax Rate:		8.679%

REAL AND PERSONAL PROPERTY TAXES

Definition

A tax levied on the assessed value of all real and personal property. The current tax rate is \$7.4974 per \$100 assessed value.



Discussion

Real and personal property tax revenues are distributed to the following taxing jurisdictions.

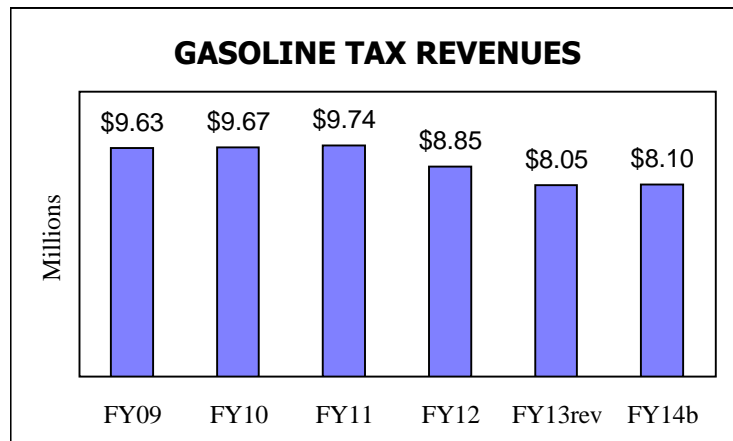
State	\$0.0300
Schools	4.4071
Community College	0.2200
Library	0.5814
Zoo, Museum, Garden District	0.2684
Sewer District	0.0821
Sheltered Workshop	0.1460
Community Mental Health	0.0876
Community Children's Services Fund	0.1900
City - General Purposes	1.3648
City - Public Debt	0.1200
TOTAL	\$7.4974

Taxes are levied on all real and personal property owned as of January 1 in each year. Tax bills are normally mailed in November and payment is due by December 31, after which taxes become delinquent. Assessment ratios are 19% for residential property, 32% for commercial property, and 12% for agricultural real estate. Personal property is assessed at 33.3% of the appraised market value. In addition to the rate shown, commercial real property is taxed at a rate of \$1.64 per \$100 assessed valuation, as a replacement for the Manufacturer's Inventory tax. FY13 receipts recovered somewhat from the previous year in which assessment adjustments had resulted in reduced revenue. 2013 is a reassessment year and revenues are projected to increase slightly by 1.6%.

GASOLINE TAX

Definition

A per unit tax levied on the sale of motor fuel purchased statewide. The gasoline tax is levied by the state and remitted monthly to local jurisdictions based on the proportionate share of the total population.



Discussion

The gasoline tax rate imposed by the State of Missouri is \$0.17 per gallon. The City receives distributions from the state for its status as both a city and a county. The formula for distribution for these revenues is based on the jurisdiction's population as a percentage of all jurisdictions.

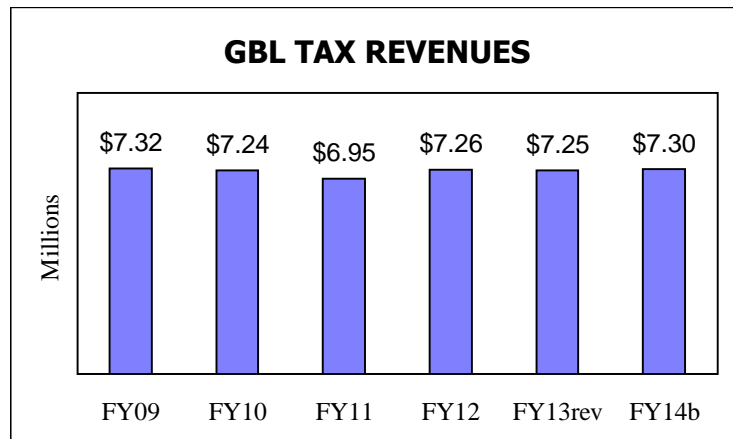
Amounts depicted in the chart above represent the City's allocation based on its status as a city and are deposited to the general fund to offset the cost of maintaining streets and highways. An additional \$0.6 million is received based on the City's status as a county and is deposited to the capital fund to offset the cost of road and bridge projects.

FY13 revenues show the first full year impact of the allocation of gas tax revenues following the 2010 census. The decline in City population has reduced the City's share of distributions of gas tax revenues from the state. The FY14 estimate assumes receipts stabilize at this new lower level.

GRADUATED BUSINESS LICENSE TAX

Definition

A flat rate tax on businesses based on the number of persons a business employs within the city limits. The tax rate ranges from \$200 for employers with two or fewer employees to \$37,500 for employers with more than five hundred employees. (Graph illustrates general fund only)



Discussion

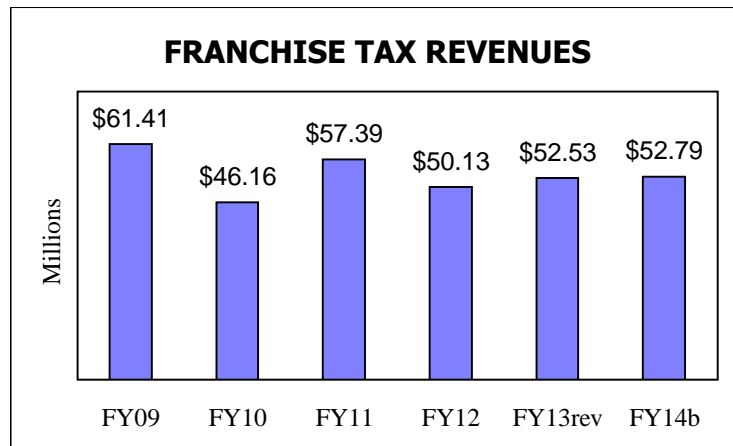
Given the fixed rate structure of the Graduated Business License, any growth from this source of revenue would be due strictly to an increasing number of businesses and employment, which have remained somewhat flat in recent years. While most receipts from the GBL are received in the 4th quarter of the fiscal year, year to date receipts suggest a sluggish trend for FY13 with receipts projected to show little growth in FY14. The current license fee schedule, including the increase approved by voters in 2006 and allocated to the Public Safety Trust Fund is as follows:

Number of Employees	GBL Tax
501 or more	\$37,500
401-500	\$34,500
301-400	\$30,000
201-300	\$25,500
151-200	\$20,250
101-150	\$15,000
76-100	\$11,250
51-75	\$7,500
41-50	\$4,500
31-40	\$3,000
21-30	\$2,250
11-20	\$1,500
6-10	\$675
3-5	\$325
2 or fewer	\$200

FRANCHISE TAX

Definition

A tax on the gross receipts of utility companies operating within the City, including sales of electricity, natural gas, telephone services, water and steam, and on the gross receipts of the Airport.



Discussion

The tax rate for companies supplying natural gas and electricity is 10% of the gross receipts from their commercial customers and 4% of the gross receipts from residential customers. Companies supplying steam and water are taxed at 10% of their gross receipts from all customers. The taxes are passed on to the ultimate consumers. Utility tax receipts have fluctuated significantly in the past few fiscal years due mainly to the implementation of a settlement agreement with telecommunication companies. The City reduced its tax on telecommunications from 10% to 7.5% effective November 1, 2007. In return the companies agreed to apply the new lower rate to wireless communications receipts previously protested under the old rate. Results from FY10 were skewed by the release of protest amounts in FY09. FY11 estimates reflect a release of final escrowed amounts. Both electric utility receipts (46% of total) and natural gas receipts have risen and declined respectively with electric and natural gas rates and remain susceptible to variations in weather. In FY13, a rise in electric rates as well as a return to a normal winter heating season have contributed to a rise in utility tax receipts. FY13 revenues also contain an additional \$1.1M in telecom tax receipts released from previous years. Base revenues are projected to grow close to 3% in FY14 but produced a net increase of less than 1% after accounting for the one-time adjustments.

CITY OF ST. LOUIS
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE

Revenue Category	Actual Receipts FY12	Projected Receipts FY13	Projected Receipts FY14	Percent Change
SPECIAL AND OTHER FUND REVENUES:				
Local Use Tax Fund				
Local Use Tax	30,285,041	29,000,000	29,800,000	2.8%
Interest & Misc.	28,640	50,350	50,150	-0.4%
	30,313,681	29,050,350	29,850,150	2.8%
Convention and Tourism Fund				
Restaurant Gross Receipts Tax (1%)	5,284,031	5,275,000	5,407,000	2.5%
License Commission	-227,171	-227,000	-233,000	2.6%
	5,056,860	5,048,000	5,174,000	2.5%
Convention and Sports Facility Fund				
Hotel and Motel Sales Tax (3.5%)	7,605,775	7,700,000	7,816,000	1.5%
License Commission	-241,188	-244,000	-248,000	1.6%
	7,364,587	7,456,000	7,568,000	1.5%
Assessment Fund				
Real Estate Tax	1,954,652	1,912,000	1,958,000	2.4%
State Reimbursements	473,731	470,000	417,000	-11.3%
Other	71,580	81,000	70,000	-13.6%
General Fund Subsidy	1,447,750	1,540,000	1,750,000	13.6%
	3,947,713	4,003,000	4,195,000	4.8%
Miscellaneous Special Funds (1116)				
City Employee Pension Trust Fund	13,500,000	13,500,000	13,500,000	0.0%
Gateway Transportation Fund	838,051	997,000	1,312,000	31.6%
Forest Park Funds	1,658,153	1,737,500	2,341,500	34.8%
Downton Vending Parks Fund	18,550	12,300	11,500	-6.5%
Circuit Attorney - Misc. Special Funds	189,861	157,200	157,200	0.0%
Circuit Attorney - Child Support Unit	1,756,004	1,775,000	1,775,000	0.0%
Street Excavation Fund	167,100	150,000	150,000	0.0%
Metro Trash Service Fund	100,000	100,000	100,000	0.0%
Port Authority (incl. gaming lease)	1,397,368	1,207,203	1,229,203	1.8%
Building Commissioner - Lead Remediation	743,781	1,657,000	1,657,000	0.0%
Building Commissioner - Bldg. Demolition	1,269,137	1,335,000	1,335,000	0.0%
Police Officer Training Fund	71,995	79,500	79,500	0.0%
Health Division - Other Special Revenue	61,832	49,500	49,500	0.0%
Equitable Relief from Utility Tax	162,197	163,000	163,000	0.0%
Battered Persons / Domestic Viol. Funds	77,992	83,000	83,000	0.0%

CITY OF ST. LOUIS
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE

Revenue Category	Actual Receipts FY12	Projected Receipts FY13	Projected Receipts FY14	Percent Change
Other Special Revenue Funds	970,485	1,722,600	2,523,200	46.5%
	22,982,506	24,725,803	26,466,603	7.0%
Communications Fund				
Cable Television Gross Receipts Tax	2,541,673	2,720,000	2,802,000	3.0%
	2,541,673	2,720,000	2,802,000	3.0%
Lateral Sewer Fund				
Tax receipts and interest	2,481,029	2,500,000	2,500,000	0.0%
Interest	2,910	5,000	5,000	0.0%
Surplus Commissions	39,301	39,500	39,500	0.0%
	2,523,240	2,544,500	2,544,500	0.0%
Public Safety Trust Fund				
Graduated Business License Tax	3,057,667	3,058,000	3,062,000	0.1%
	3,057,667	3,058,000	3,062,000	0.1%
Riverfront Gaming Revenues (excl. port lease)				
Adjusted Gross Receipts Tax (2.1%)	3,581,329	3,415,000	3,415,000	0.0%
Admissions Tax (\$1)	6,055,282	5,400,000	5,400,000	0.0%
Interest / Misc.	1,000,000	1,001,000	1,000	-99.9%
	10,636,611	9,816,000	8,816,000	-10.2%
Local Parks Funds				
1/8 Cent Sales Tax	4,519,916	4,286,000	4,329,000	1.0%
Neighborhood Parks Fund (Gen Fund Trnsfr)	1,600,000	1,600,000	1,600,000	0.0%
BJC / City Trust Fund	2,000,216	2,000,500	2,000,250	0.0%
	8,120,132	7,886,500	7,929,250	0.5%
Public Safety Sales Tax Fund				
1/2 Cent Public Safety Sales Tax	18,171,423	17,200,000	17,370,000	1.0%
	18,171,423	17,200,000	17,370,000	1.0%

**CITY OF ST. LOUIS
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE**

Revenue Category	Actual Receipts FY12	Projected Receipts FY13	Projected Receipts FY14	Percent Change
Government Grant Fund Revenues				
St. Louis Agency on Training & Employment	6,463,377	3,898,000	3,890,000	-0.2%
Police Department Grants	10,418,170	8,295,000	6,174,000	-25.6%
Community Dev. - (excl. separate. approp)	8,548,476	8,012,000	6,967,000	-13.0%
Other Government Grants	47,746,610	36,600,000	36,646,000	0.1%
	73,176,633	56,805,000	53,677,000	-5.5%
Capital Improvements Funds				
1/2 Cent Sales Tax	18,296,386	17,375,000	17,550,000	1.0%
Metro Parks Sales Tax - 1/10	1,666,825	1,600,000	1,615,000	0.9%
Metro Parks Sales Tax - 3/16	0	0	1,400,000	
Gasoline Tax	630,000	630,000	630,000	0.0%
Previous Year Surplus / (Deficits)	0	2,077,000	(446,500)	-121.5%
Income From Sale Of City Assets & Other	3,216,300	350,000	350,000	0.0%
Transfers from General and Other Funds	5,964,224	11,719,000	14,398,000	22.9%
Courthouse Restoration Funds	1,491,628	1,500,000	1,500,000	0.0%
CVC Reimbursements	217,000	217,000	217,000	0.0%
Previous Appropriation Rollover	0	0	0	0.0%
	31,482,363	35,468,000	37,213,500	4.9%
Debt Service Fund				
Property Taxes	5,682,333	5,704,000	5,736,000	0.6%
Fund Balance	0	0	3,000,000	
	5,682,333	5,704,000	8,736,000	53.2%
Tax Increment Financing	8,896,492	508,000	530,000	4.3%
Trustee Lease Fund - Interest & DSR Earnings	8,397,070	7,013,000	5,875,000	-16.2%
Mail Services Internal Service Fund	623,678	550,000	550,000	0.0%
Equipment Services Fuel Internal Services Fund	0	4,845,000	4,400,000	-9.2%
Employee Benefits Funds	37,409,706	42,524,000	44,668,000	5.0%
	37,409,706	42,524,000	44,668,000	5.0%
Subtotal Special and Other Fund Revenues	280,384,368	266,925,153	271,427,003	1.7%

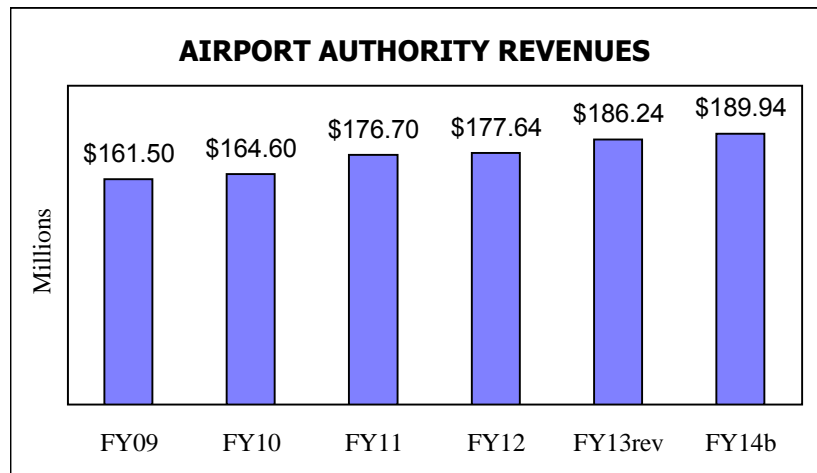
**CITY OF ST. LOUIS
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE**

Revenue Category	Actual Receipts FY12	Projected Receipts FY13	Projected Receipts FY14	Percent Change
ENTERPRISE FUND REVENUES:				
Water Division				
Net Sales of Water	52,429,052	53,665,000	52,610,000	-2.0%
All Other Income	3,464,634	2,903,500	2,838,500	-2.2%
	55,893,686	56,568,500	55,448,500	-2.0%
Lambert St. Louis Airport				
Landing Fees	69,150,000	71,730,000	72,095,000	0.5%
Rents	29,000,000	31,144,000	30,078,000	-3.4%
Utilities and Charges	800,000	700,000	700,000	0.0%
Concessions	22,000,000	22,500,000	25,443,000	13.1%
Rate Mitigation Proceeds	13,728,000	13,728,000	13,728,000	0.0%
Interest	1,100,000	1,700,000	1,700,000	0.0%
Parking and Miscellaneous	18,000,000	17,158,000	18,616,000	8.5%
Pledged PFC Revenues	23,863,000	27,578,000	27,578,000	0.0%
	177,641,000	186,238,000	189,938,000	2.0%
Subtotal Enterprise Funds	233,534,686	242,806,500	245,386,500	1.1%
Total Special and Enterprise Revenues	\$513,919,054	\$509,731,653	\$516,813,503	1.4%
Revenues Appropriated Separately:				
Street Improvement Fund				
Motor Vehicle Sales Tax	677,190	691,000	705,000	2.0%
Franchise (Utility) Taxes	4,040,642	4,121,000	4,203,000	2.0%
Interest	0	0	0	
	4,717,832	4,812,000	4,908,000	2.0%
Community Dev. Block Grants / Housing Grants (excluding appropriations listed above)	30,459,448 30,459,448	17,829,160 17,829,160	15,958,000 15,958,000	-10.5%
Transportation Fund	37,353,741	35,693,032	35,860,000	0.5%
Parking Division Fund	17,989,360	14,027,042	14,447,715	3.0%
Total All Special and Other Fund Revenues	\$604,439,435	\$582,092,887	\$587,987,218	1.0%

AIRPORT AUTHORITY (Lambert-St. Louis International Airport)

Definition

Airport revenue comes from Signatory Airline Fees, Concession Revenues, Interest Income and Parking fees, in addition to funds provided by the Federal Aviation Administration.



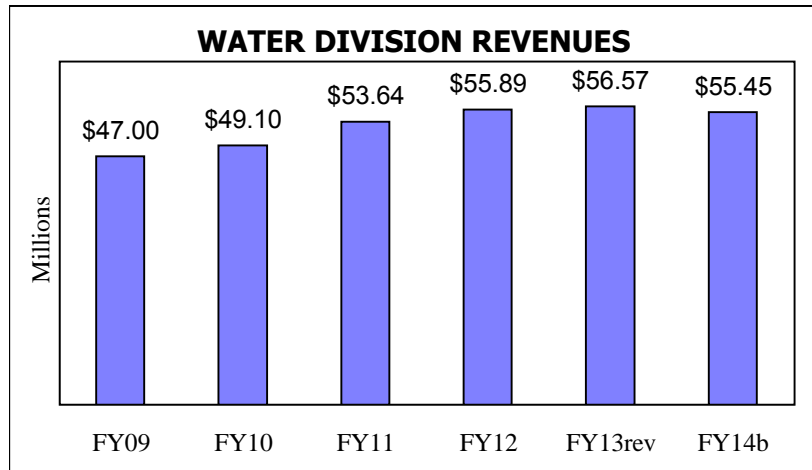
Discussion

Lambert - St. Louis International Airport receives just over half of its operating revenues from signatory airlines in the form of landing fees and terminal rents. Signatory airlines are those airlines serving the Airport who have signed use agreements and include: Air Canada, Air Choice One, Air Tran, Alaska Airlines, American, Cape Air, Continental, Delta, Frontier, USAir, USA3000, Southwest, and United. The Airport also receives revenues from concessions that operate on Airport property. Concession fees include revenues from the following activities: food & beverage sales, gift shops, coin devices, ground transportation, public parking, car rentals, space rental, in-flight catering and other concession revenues. Other revenues include non-signatory airline fees, cargo, hangar, tenant improvement surcharges, employee lot, gain on sale of investments and other miscellaneous revenues. Landing fee revenue from signatory airlines is projected to rise only slightly at 0.5%, with rents and increases in concession revenue rising 13% bringing total operating revenues up an estimated 2.0% to a total \$162.4M. These operating revenues are supplemented by pledged passenger facility charge revenues (ticket surcharges for Airport upkeep) of \$27.6M.

WATER DIVISION

Definition

Water Division revenues include sales of water to residential and commercial customers and to other jurisdictions, along with miscellaneous charges for service.



Discussion

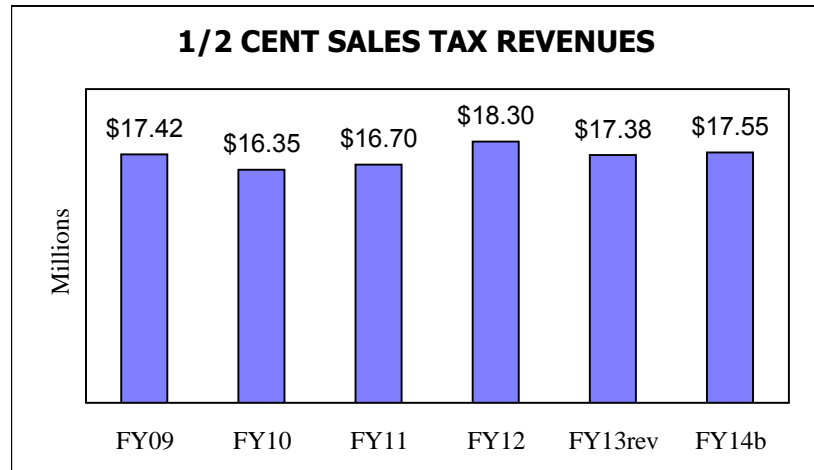
Revenues from net sales of Water include sales to flat-rate and metered customers and sales to other governmental jurisdictions. While the number of metered and unmetered customers has decreased reflecting the city's population decline, increases in the sales to other governmental jurisdictions has offset some of the decrease. The other miscellaneous income is mostly revenue from services the Water Division performs, such as repairing damaged fire hydrants or tapping water lines for new buildings and interest income from investments.

Water rates increased in FY11 as part of a phased set of increases to meet rising costs. Declines in the overall volume of water sales have reduced the impact of these increases resulting in a more modest rise in net revenues. FY13 year to date revenues have shown little to no growth and revenues are projected to see a decrease of 2% in FY14.

1/2 CENT CAPITAL SALES TAX

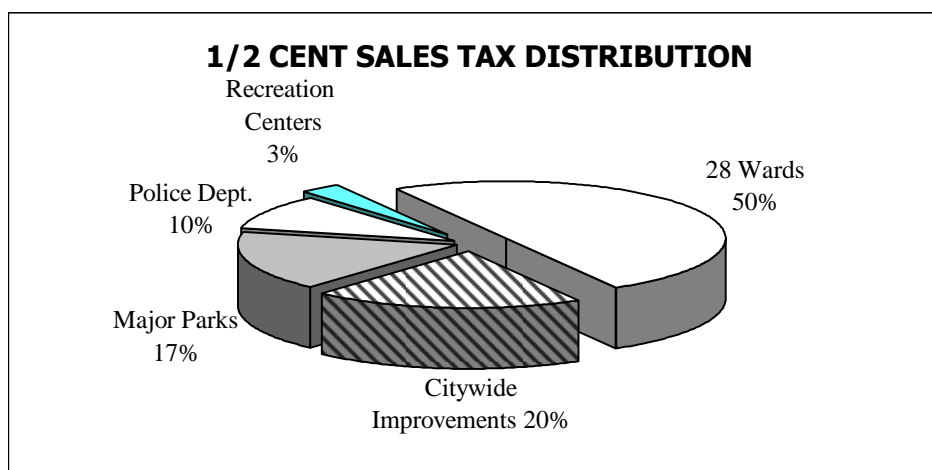
Definition

A one half percent tax levied on retail sales in the City of St. Louis is dedicated to Capital expenditures. The sales tax is not levied on certain items, including motor fuels, prescription drugs, food purchased with food stamps, all sales by or to not for profit organizations and residential utility charges.



Discussion

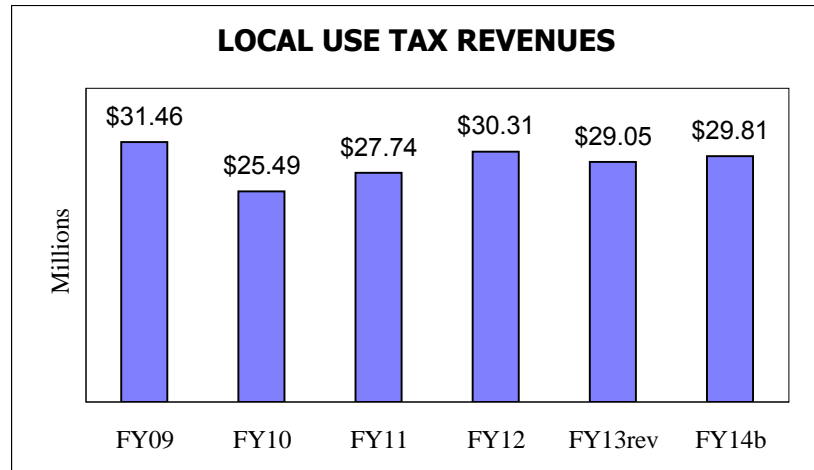
City voters approved the 1/2 cent sales tax for capital improvements in August, 1993. The City ordinance authorizing the 1/2 cent sales tax included a formula for allocating the proceeds among various capital spending areas. This allocation is illustrated in the pie chart below. Of the City's major sources of revenue, the sales tax has remained the most vulnerable to economic downturns. After a strong performance in FY12, receipts in the current fiscal year have declined approximately 5% year to date. Receipts for FY14 are projected to return to the more typical slow growth pattern of 1%.



LOCAL USE TAX

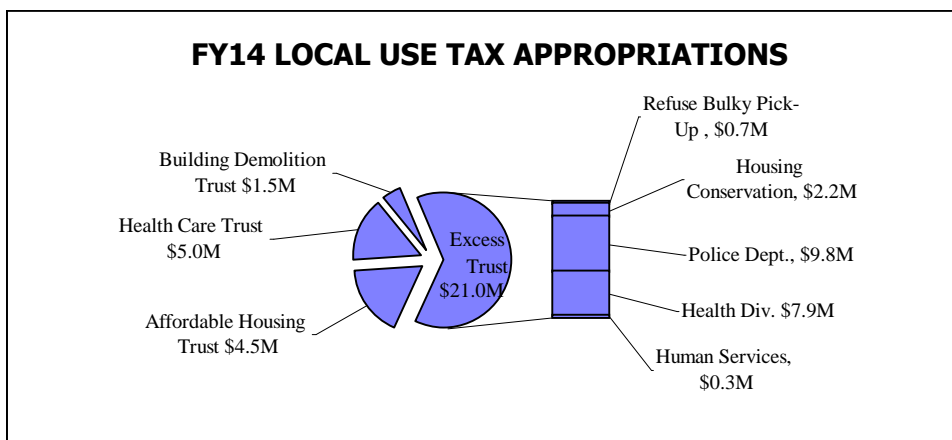
Definition

The Local Use Tax is a tax applied, in lieu of the local sales tax, on transactions that individuals and businesses conduct with out-of-state vendors, including catalog and direct market sales. The use tax rate is equal to the total local sales tax rate imposed by the City. With the passage of a new 1/4 cent sales tax for Metro the use tax rate will increase 3.35% to 3.6%.



Discussion

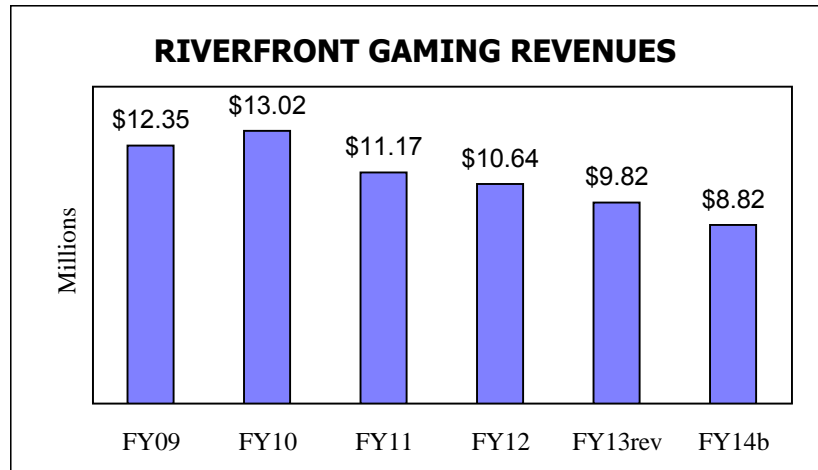
City voters approved the current Local Use Tax in November, 2002. The local use tax rate has increased since with increases in the City's sales tax rate, by 1/8 cent in 2007, a 1/2 cent increase in 2008, a 1/4 cent increase effective July 2010 and a new 3/16 cent increase to be effective October, 2013. The total local use tax rate will increase to 3.7875%. Paid mostly by businesses, local use tax receipts fell sharply in FY10 and have recovered somewhat assisted by the rate increase in FY11. FY13 receipts have seen a decline in year to date receipts similar to the sales tax. With the use tax rate to increase in Oct. 1, use tax receipts are projected to rise \$0.8M in FY14. Given continuing budget challenges, a reallocation of a portion of the proceeds for Affordable Housing (\$0.5M) as well as Building Demolition (\$1.5M) are being retained in the excess use tax fund to help offset the budget gaps.



RIVERFRONT GAMING

Definition

Riverfront Gaming revenues come primarily from two sources: 1) the local share of the state gaming tax and 2) the local share of the state admissions tax.



Discussion

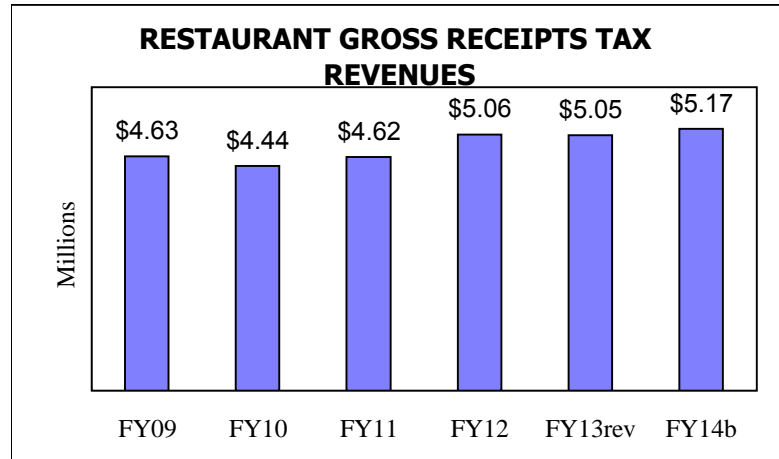
In December 2007, Lumiere Place, a new gaming facility operated by Pinnacle Casinos opened on Laclede's Landing. The new facility though not subject to Port lease payments due to its location led to a more than doubling of gaming revenues in FY09 over the two years prior. In 2008, Missouri voters approved removing loss limits as well as a 1% increase in the state tax rate on adjusted gross receipts (AGR). Now at 21% of AGR, the City receives 10% of this amount, or 2.1% of AGR. In addition, the City continues to receive \$1 of the state imposed \$2 head tax on the number of admissions. The closing of the old President casino on Laclede's Landing in July of 2010 resulted in the loss of approximately \$2.0M in port lease and gaming revenues. The recent opening of the new Pinnacle casino in south St. Louis county has also drawn some business from the existing Lumiere operation in the City. As part of the development agreement of this second casino, Pinnacle has made annual payments to the City of \$1M. Beginning in FY14, these revenues are being allocated directly to subsidize joint economic development efforts of St. Louis City and County. Coupled with a decline in overall receipts, FY14 revenues are projected to show a decline of approximately 10%.

RESTAURANT GROSS RECEIPTS TAX

Definition

A 1% tax levied on the gross receipts of restaurants, excluding the sale of alcoholic beverages.

Discussion



The 1% restaurant gross receipts tax serves as the source of revenue to the City's Convention and Tourism Fund. The fund was established to foster and promote the City's convention and tourism industry. Revenues from this source together with hotel tax receipts from the Convention and Sports Facility Fund are used to offset debt service payments on the Convention Center as well as minor subsidies to convention and tourism related organizations. Restaurant gross receipt revenue growth slowed considerably after a strong start in FY13 and are projected to be close flat by year end. FY14 estimates assume a return to modest growth of 2.5%.

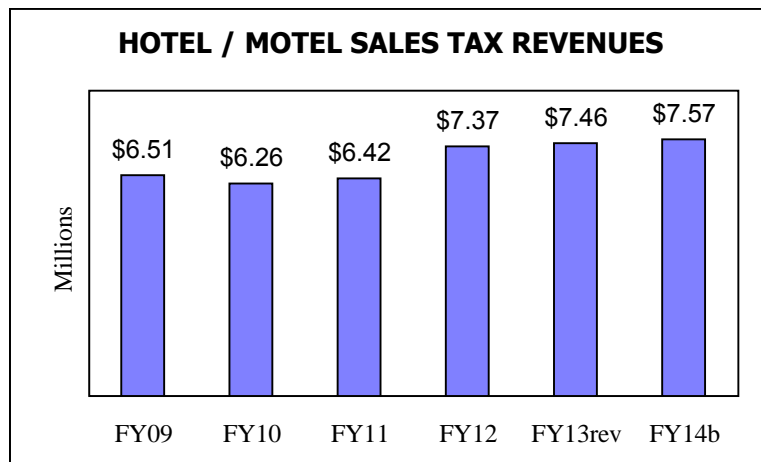
HOTEL / MOTEL SALES TAX

Definition

A 3.5% tax levied on the price of a hotel room.

Discussion

Hotel Tax receipts have exhibited consistent growth with the addition of hotel developments in the downtown and central corridor areas. Proceeds from this tax are deposited into a Convention and Sports Facility trust fund and together with restaurant tax revenues are used to offset debt payments on the convention center. After some healthy growth in recent fiscal years, hotel tax receipts slowed somewhat in FY13, rising only 1.2% through the third quarter. Receipts are projected to rise 1.5% in FY14.





FINANCIAL AND BUDGETARY POLICIES

CITY VISION AND PROGRAM VISIONS

CITY OF ST. LOUIS, MISSOURI

FINANCIAL AND BUDGETARY POLICIES

The budget document for the City is an Annual Operating Plan serving as the guidebook for the fiscal year. It sets policy, identifies new initiatives and allocates the resources necessary to maintain City services and meet the objectives of the fiscal year.

A summary of the new initiatives and how the budget allocates this year's resources is described in the Executive Summary section of the budget document. Financial and budgetary policies as well as a draft vision statement and summary of program missions are outlined on the following pages.

BUDGET PREPARATION AND ADMINISTRATION

- 1) Annual budgets will be developed for the general and special funds by the Budget Division for review by the Board of Estimate and Apportionment.
- 2) A five-year expense and revenue projection will be developed for the general fund and the capital improvements fund to match revenue capacity with expenditure needs as a planning and decision tool.
- 3) Appropriations will be based on reasonable estimates of revenue.
- 4) Revenues and expenditures will be accounted for on a modified accrual basis for budgetary services.
- 5) The City will prepare a Comprehensive Annual Financial Report which it believes will meet all of the guidelines necessary to receive the Certificate for Excellence in Financial Reporting from the Government Finance Officers Association.
- 6) Annual budget appropriations will be made in a timely manner. In accordance with the City Charter, the Board of Estimate and Apportionment shall submit a balanced budget proposal to the Board of Aldermen at least sixty days before the beginning of the new fiscal year.

FINANCIAL AND BUDGETARY POLICIES

GENERAL FUND BUDGET

- 1) Revenue estimates will be developed for the ensuing fiscal year by the Budget Division, with independent review and commentary provided by the staff of the City Comptroller.
- 2) A revenue manual will be developed and updated annually with information concerning the assumptions underlying the revenue projections.
- 3) The City will maintain the unreserved portion of the general Fund Balance at a minimum of 5% of the total General Fund Budget.
- 4) The general fund budget for ongoing operations will be developed to match recurring revenues.
- 5) Revenues will be monitored monthly with official review and updates provided to the Board of Estimate and Apportionment on a quarterly basis.
- 6) Apparent shortfalls in revenue will be analyzed for their impact on future years.
- 7) Expenditures will be monitored monthly and apparent overspending will be handled on a departmental basis.
- 8) Known cyclical costs such as the 27th pay, which occurs every eleven years, will be funded at an appropriate amount in each budget.
- 9) Appropriations will be made annually to cover the expenses of the self-insurance fund.
- 10) Each request for a new program must be accompanied by an analysis that shows the long term impact of the program on existing revenue sources and on existing programs.

FINANCIAL AND BUDGETARY POLICIES

CAPITAL IMPROVEMENTS

- 1) The City shall prepare a five-year Capital Improvements Plan and a Capital Budget annually, in accordance with its Policy and Procedures manual.
- 2) The five-year Capital Improvements Plan shall identify sources of funding.
- 3) For major capital projects, an analysis should accompany the proposed projects with information on expected annual operating costs, projected revenue benefits (if any) and other indirect costs or benefits to the City.
- 4) The City shall fund capital projects with resources made available to the Capital Fund including, but not limited to, the proceeds from the 1/2 cent sales tax.

CITY DEBT

- 1) Bonding should be used to finance / refinance only those long-term assets or projects that benefit a significant portion of citizens in the City and for which repayment sources have been identified.
- 2) The scheduled maturity of bond issues shall not exceed the expected useful life of the capital project or asset financed.
- 3) For property tax supported bonds, the Comptroller will strive for a debt service reserve in an amount not less than the succeeding year principal and interest requirements. Reserve requirements for other bonds will be set forth in respective bond covenants.
- 4) Long term debt shall be structured with prepayment options, except when alternative structures are more advantageous to the City. The City will consider prepayments when available resources are identified.
- 5) Bond refunding shall be considered if one or more following conditions exist:
 - A) present value savings of 3% of par value of the refunding bonds
 - B) bond covenants are restrictive or outdated
 - C) restructuring debt is deemed desirable; desire to keep debt payments level from year to year, opportunity to release excess debt service reserves etc.
- 6) Bond insurance shall be considered when present value of debt service savings is equal to or greater than the insurance premium.
- 7) The City will take all steps necessary to maintain its credit rating on outstanding debt and comply with bond covenants.
- 8) The Comptroller will select underwriters and bond counsel from a pre-qualified list to be revised at least every two years.

CITY VISION AND PROGRAM MISSIONS

The City of St. Louis is a city of safe neighborhoods, attractive parks and recreation, affordable housing, desirable neighborhoods, good schools and efficient transportation and utilities. The City is a home to citizens of good health and well being, a vibrant and diverse economy and an efficient government.

SAFE NEIGHBORHOODS

- 1) Pursue a community oriented policing strategy that protects the public from the occurrence of crime and increases public safety both in perception and reality.
- 2) Ensure the administration of justice through a fair and efficient judicial system.
- 3) Prepare the City's government, emergency responders, private agencies and citizens to prevent, respond to and recover from disasters and other emergency events.
- 4) Operate a community-based Fire Department that improves the quality of life in and around the City by protecting life, health, property, commerce and the environment.
- 5) Enforce the building codes and ordinances of the City honestly, fairly and efficiently.
- 6) Protect the safety of the public and preserve neighborhoods through the removal of structurally unsound and derelict buildings.
- 7) Protect the safety of the public through professional management of adult detention facilities and the delivery of comprehensive correctional and rehabilitative services.

ATTRACTIVE PARKS AND RECREATION

- 1) Provide a full range of recreational and educational activities to City residents, particularly City youth, through recreation centers, recreation outposts and summer day camps.
- 2) Ensure the attractiveness, safety and quality of parks and neighborhoods through the maintenance and care of the urban forest.
- 3) Provide safe, attractive and accessible parks and open spaces within the confines of a densely populated urban center conducive to a variety of active and passive recreational opportunities.

CITY VISION AND PROGRAM MISSIONS

AFFORDABLE HOUSING AND DESIRABLE NEIGHBORHOODS

- 1) Promote neighborhood preservation through building, environmental, health and nuisance laws.
- 2) Promote City living and neighborhood stabilization through the preservation of affordable and accessible housing and support services that enhance the quality of life for those in need.
- 3) Promote neighborhood preservation and enhanced quality of life through an aggressive program of weed and debris removal.
- 4) Remove derelict vehicles that are in violation of City ordinances.
- 5) Provide City residents with courteous and efficient collection and disposal of solid waste in an environmentally safe manner.
- 6) Promote conservation of housing stock via a comprehensive inspection program to enforce all applicable building codes.
- 7) Work with citizens and government to improve and sustain a quality environment in City neighborhoods through problem solving, addressing public safety needs and other issues related to the delivery of City services.

EFFICIENT TRANSPORTATION AND UTILITIES

- 1) Efficiently provide a plentiful supply of the highest quality drinking water to City residents, businesses and other valued customers.
- 2) Provide an airport (Lambert-St. Louis International Airport) known for superior safety, operational efficiency and service to customers and one that meets both current and future air travel needs of the St. Louis metropolitan area.
- 3) Oversee and evaluate public right-of-way conditions for streets, sidewalks and ramps and provide for efficient repair and maintenance programs.
- 4) Manage the City's street signage, signals and lighting in a manner that efficiently and effectively moves traffic through the City.
- 5) Provide City commuters with safe, clean, and well-maintained streets, alleys and bridges in a cost effective manner.
- 6) Provide an efficient and well-maintained infrastructure for intermodal shipping through the City's port district.

CITY VISION AND PROGRAM MISSIONS

CITIZENRY OF GOOD HEALTH AND WELL BEING

- 1) Develop and maintain a world class EMS system to provide the best possible pre-hospital emergency medical care.
- 2) Provide the City with significant, proactive lead poisoning prevention services through inspection, abatement and clinical efforts.
- 3) Help City residents live longer, healthier and happier lives through health promotion and disease prevention efforts.
- 4) Protect the public from biting incidents, animal nuisances and the potential for the spread of disease through the enforcement of animal related ordinances.
- 5) Protect the public from insect and rodent borne disease through efficient prevention and treatment efforts.
- 6) Inspect food establishments, producers and retail outlets to prevent food borne illness and ensure that foods produced and distributed in the City are safe and wholesome.
- 7) Enhance the quality of life of citizens through the provision of social service programs to the aged, homeless, veterans, disabled, youth and families in need.

VIBRANT AND DIVERSE ECONOMY

- 1) Provide leadership and promote collaboration among public and private partners to develop a quality workforce that meets the economic and labor market needs of the St. Louis metropolitan area.
- 2) Enhance quality of life and economic vitality of the City through preparation of citywide neighborhood plans, preservation of cultural resources and provision of research graphics and design standard capabilities.
- 3) Promote neighborhood growth and or stabilization through federal funds administered by the U.S. Department of Housing and Urban Development (HUD).
- 4) Promote economic vitality through continued maintenance and preservation of the City's convention and sports related venues.
- 5) Promote a favorable environment for economic development through a judicious use of TIFs and other economic incentives.

CITY VISION AND PROGRAM MISSIONS

EFFICIENT AND EFFECTIVE GOVERNMENT

- 1) Provide a well-qualified, diverse City workforce utilizing progressive human resource programs based on merit and equal employment opportunity principles.
- 2) Utilize Information Technology to enhance the efficiency and effectiveness of City services.
- 3) Ensure effective legal representation of City departments and agencies.
- 4) Ensure the effective monitoring of the City's fiscal affairs through a modern and efficient accounting, payroll and auditing system.
- 5) Ensure a continuous and uninterrupted supply of materials, goods, services and equipment to support City departments and agencies.
- 6) Provide for an effective and efficient system for assessing and collecting City revenues.
- 7) Promote Citywide voter registration and ensure fair and well run public elections.
- 8) Effectively register and route City service requests in an efficient and customer friendly way and provide City departments with statistics as needed.
- 9) Ensure an equitable public contracting and procurement environment within City government in which ready, willing and able Minority / Women / Disadvantaged Business Enterprises are able to participate.
- 10) Provide for a well maintained public infrastructure.
- 11) Provide safe, comfortable, clean and well maintained City-owned facilities.
- 12) Ensure the service capabilities of City departments by repairing and maintaining an effective and efficient rolling stock and equipment fleet.

CITY VISION AND PROGRAM MISSIONS

MATRIX OF PRIMARY CITY GOALS BY DEPARTMENT

The table below provides an illustration of departmental responsibility for the implementation and reaching of FY2014 Goals. Please refer to the following corresponding Departmental Sections of this document for specific programmatic goals and activities being undertaken in support of these goals.

DEPARTMENT	Safe Neighborhoods	Attractive Parks & Recreation	Affordable Housing / Desirable Neighborhoods	Efficient Transportation & Utilities	Citizenry of Good Health & Well Being	Vibrant and Diverse Economy	Efficient & Effective Government
General Government			X			X	X
Finance							X
Parks, Recreation & Forestry		X					
Judicial Offices	X						X
County Offices							X
Public Utilities				X			
Streets			X	X			
Public Safety	X		X				
Health & Hospitals					X		
Human Services			X		X		
Board of Public Service				X			X